



1. TITLE OF THE CERTIFICATE (DE)

**Zeugnis über die Prüfung zum anerkannten Fortbildungsabschluss
Geprüfter Bilanzbuchhalter und Geprüfte Bilanzbuchhalterin-Bachelor Professional in
Bilanzbuchhaltung**

2. TRANSLATED TITLE OF THE CERTIFICATE (EN)

**Certificate on completion of the recognized further training examination for
advanced training qualification of Bachelor Professional in Accountancy**

This translation has no legal status.

3. PROFILE OF SKILLS AND COMPETENCES

- Prepare annual accounts in accordance with national law and with due regard to the legal form of companies and institutions
- Apply tax law with regard to major types of taxes of corporate relevance
- Compare major aspects of International Financial Reporting Standards/International Accounting Standards (IFRS/IAS) with relevant national law
- Apply cost accounting methods in a targeted manner
- Evaluate and interpret the figures for planning and control decisions
- Provide for a system of internal controls in organizational, finance and business accounting operations
- Plan and manage financial operations
- Manage human resources and promote professional development including training of new staff
- Implement team work and project management
- Organize and implement vocational training.

4. RANGE OF OCCUPATIONS ACCESSIBLE TO THE HOLDER OF THE CERTIFICATE

Certified management accountants are responsible for organizing and implementing business accounting operations in various types of companies and institutions of different size and legal form and supervise staff in this context. They prepare annual accounts and status reports and apply cost accounting methods. They plan and manage financial operations in companies and institutions. Certified management accountants who have passed the examination for international management accountant also prepare financial statements in accordance with the International Financial Reporting Standards (IFRS) and the International Accounting Standards (IAS) which apply in the European Union.

(*)Explanatory notes

This document is designed to provide additional information about the specified certificate and does not have any legal status in itself. The format of the description is based on the following texts: Council Resolution 93/C 49/01 of 3 December 1992 on the transparency of qualifications, Council Resolution 96/C 224/04 of 15 July 1996 on the transparency of vocational training certificates, and Recommendation 2001/613/EC of the European Parliament and of the Council of 10 July 2001 on mobility within the Community for students, persons undergoing training, volunteers, teachers and trainers.

More information on transparency is available at: www.cedefop.eu.int/transparency

5. OFFICIAL BASIS OF THE CERTIFICATE

<p>Name and status of the body awarding the certificate Chamber of Industry and Commerce (<i>Industrie- und Handelskammer, IHK</i>)</p>	<p>Name and status of the national/regional authority providing accreditation/recognition of the certificate Chamber of Industry and Commerce</p>
<p>Level of the certificate (national or international) ISCED 2011 Level 65 These qualifications are referenced to level 6 of both the German and the European Qualifications Framework (DQR, EQF); see www.dqr.de/content/2316.php.</p>	<p>Grading scale/Pass requirements (**) 100 - 92 points = 1 = excellent 91 - 81 points = 2 = good 80 - 67 points = 3 = average 66 - 50 points = 4 = pass 49 - 30 points = 5 = poor 29 - 0 points = 6 = fail The candidate passed all examinations required for the completion of further training.</p>
<p>Access to next level of education and training The further training examination gives access to the next level of qualifications</p> <ul style="list-style-type: none"> • Certified business economist under the Vocational Training Act (<i>Geprüfter Betriebswirt/Geprüfte Betriebswirtin, BBiG</i>) • Certified business economist under the Crafts Code (<i>Geprüfter Betriebswirt/Geprüfte Betriebswirtin, HwO</i>) • Certified vocational training specialist (<i>Geprüfter Berufspädagoge/Geprüfte Berufspädagogin</i>) <p>as well as access to advanced programmes in higher education.</p>	<p>International agreements</p>
<p>Legal basis Ordinance for the examination leading to the recognised advanced training qualification of Bachelor Professional in Accountancy from 18.12.2020, (Federal Law Gazette, BGBl. I p. 3070)</p>	

6. OFFICIALLY RECOGNIZED WAYS OF ACQUIRING THE CERTIFICATE

The certificate is acquired through passing the examination administered by the body mentioned in section 5 above. Before sitting the examination, candidates must furnish proof of

1. Successful completion of a three-year course of training in a recognized commercial or administrative occupation, followed by at least three years of practical work or
2. Completion of recognized further training as *Fachwirt* or *Fachkaufmann* in accordance with the Vocational Training Act (BBiG) or of qualifications as *Staatlich geprüfter Betriebswirt* or a *Diplom* or Bachelor's degree in economics at a state-funded or state-recognized institution of higher education or a *Berufsakademie* or in an accredited business management course at a *Berufsakademie*, followed by at least two years of practical work or
3. At least six years of practical work or
4. Relevant skills and competences.

The experience with practical issues must have been acquired mainly through work in corporate finance and business accounting.

Additional information

The skills and competences of which proof is to be furnished in the further training examination are usually acquired during many years of practical work and within the framework of education measures. Courses are offered in preparation for the examination; their duration and content is geared to the different specialist and managerial tasks.

Translations of the certificate can be obtained from the body mentioned in section 5 above.

()Note**

“Simplified grade scale” The official grade scale is contained in the appendices of the “ordinance” specified under legal basis.

