

MENTORTRAIN – ACCOUNTANT (EQF level 5)

Learning outcomes (LO)	Competences to be assessed
LO1 Posting Invoices Received	<ul style="list-style-type: none"> - What is the cost - What suppliers are - Distribution according to the chart of accounts - Identification of domestic and foreign suppliers
LO2 Posting issued invoices	<ul style="list-style-type: none"> - What is revenue - What customers are - Distribution according to the chart of accounts - Identification of domestic and foreign customers and suppliers
LO3 VAT calculation	<ul style="list-style-type: none"> - Is the company liable for VAT - Tax rate - Tax calculation - Tax recalculation
LO4 Posting a transaction account – bank	<ul style="list-style-type: none"> - Understanding inflows and outflows - Understanding the closing of receivables and liabilities
LO5 Payrolls	Preparation of data for payroll: <ul style="list-style-type: none"> - sick leave - vacation - transport to work calculation - absence - meals calculation - travel orders
LO6 Posting / entering documents	<ul style="list-style-type: none"> - Knowledge of the program (software) - Knowledge of the content of documents being processed - Knowledge of accounting rules and standards - Knowledge of legislation
LO7	<ul style="list-style-type: none"> - Detailed presentation of the software - Access to educational content online (training and instructions for working with the program) - Knowledge of accounting standards

Management of the accounting software	<ul style="list-style-type: none"> - Knowledge of legislation (to be able to control activities)
LO8 Accounting consulting services	<ul style="list-style-type: none"> - Reading financial statements - Argumentation of financial statements - Knowledge of the software and program printouts - Expertise - interpretation of individual items
LO9 Salaries (calculations)	<ul style="list-style-type: none"> - Knowledge of labour legislation - Knowledge of the software (basics, lists, what employees are eligible for) - Working with software (Miring / Pantheon / Calculus, ...)
LO10 Bankruptcies of legal entities – Time framework	<ul style="list-style-type: none"> - Knowledge of time framework - Independent bankruptcy management - Tasks organization - Examination of documentation (public announcements) - Case studies - What, when and how to communicate in writing
LO11 Bankruptcies of natural persons – Time framework	<ul style="list-style-type: none"> - Knowledge of time framework - Independent bankruptcy management - Tasks organization - Examination of documentation (public announcements) - Case studies - What, when and how to communicate in writing
LO12 Legislation	<ul style="list-style-type: none"> - Knowledge of labour legislation - Knowledge of the powers of the institutions - Knowledge of regulations - Knowledge of important laws - Knowledge of support channels
LO13 Written communication	<ul style="list-style-type: none"> - Applications to court - Written argumentations - Justifications - Abstracts - Terminology