

**1. TITLE OF THE CERTIFICATE (DE) <sup>(1)</sup>****Reife- und Diplomprüfungszeugnis der Handelsakademie - Ausbildungsschwerpunkt "Controlling und Jahresabschluss"**<sup>(1)</sup> in original language**2. TRANSLATED TITLE OF THE CERTIFICATE (EN) <sup>(1)</sup>****Reifeprüfung-Certificate and VET-Diploma - Secondary College for Business Administration Specialist Subject Area  
"Controlling and Annual Audit"**<sup>(1)</sup> This translation has no legal status.**3. PROFILE OF SKILLS AND COMPETENCES**

- Technical and everyday communication in the mother tongue and in at least two foreign languages
- Managerial problem solving competence and methodical competence for that specific area
- Analysis of economic code numbers in preparation of managerial decisions and actions
- Use of information and communication technology to solve commercial tasks
- Use of technical Hard and Software to solve managerial tasks
- Understanding internal contexts and operational decision-making processes
- Project-oriented work in a team and individually to solve challenging managerial tasks,
- Independent perception of tasks of economic accounting under consideration of fiscal aspects and the use of relevant standard software
- Knowledge of national and international regulations for accounting
- Personnel clearance, cost accounting, calculation, code number analysis, controlling, interpretation and performance analysis as the basis of decision making for the business management
- Preparation of the annual audit, implementation and analysis of the results of documentary accounting
- Knowledge and skills for the use of technical software for controlling the business
- Business Management, human resource and financial management as well as knowledge about technical legal requirements
- Analysis and interpretation of activity ratios as the basis for business management
- Presentation and negotiation skills also in the foreign languages

**4. RANGE OF OCCUPATIONS ACCESSIBLE TO THE HOLDER OF THE CERTIFICATE <sup>(1)</sup>****Range of occupations:**

Employment in fields of activities with a high degree of responsibility as an employee or entrepreneur in various branches of the economy and the administration on an intermediate or higher commercial and administrative level, especially in the fields of accounting, services in the field of automated data processing and information technology, purveyor of information, trade, sales agent, foreign correspondent, price agency, pawn broker, public relations advisor, statistical survey and interpretation, office service, call-centre, computer-aided single and mass dispatch, arrangement and completion of commodity trade business, arrangement of discount businesses, foreign currency dealing, orders for counselling etc., auction of movable goods, pawn broker, administration of moveable property, product presentations, advertising agency, computing centre

**Pursuit of regulated professions on a self-employed basis:**

(see also [www.gewerbeordnung.at](http://www.gewerbeordnung.at))

<sup>(1)</sup> in applicable.**(\*) Explanatory note**

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 2001/614/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: <http://europass.cedefop.eu.int/> or <http://www.europass.at/>

## 5. OFFICIAL BASIS OF THE CERTIFICATE

<p><b>Name and status of the body awarding the certificate</b> Educational institution recognised by the State of Austria, address see certificate</p>	<p><b>Name and status of the national/regional authority providing accreditation/recognition of the certificate</b> Federal Ministry for Education, the Arts and Culture</p>
<p><b>Level of the certificate (national or international)</b> ISCED 4A</p>	<p><b>Grading scale / Pass requirements</b> 1 = excellent (excellent performance) 2 = good (good performance throughout) 3 = satisfactory (balanced performance) 4 = sufficient (performance meeting minimum pass levels) 5 = not sufficient (performance not meeting minimum pass levels) In addition, the overall performance at the final exam (Reife- and diploma exam) is rated as follows: Pass with distinction, Good pass, Pass, Fail</p>
<p><b>Access to next level of education/training</b> Access to all courses of study at universities, academies and at Fachhochschulen (university level study programme of at least 3 years duration with vocational-technical orientation). The holder of the certificate might get credits at Fachhochschul-programmes if the course taken is similar in content to the topic areas covered by the certificate.</p>	<p><b>International agreements</b></p> <ul style="list-style-type: none"> <li>▪ European Convention on the Equivalence of Diplomas leading to Admission to Universities, BGBl. Nr. 44/1957</li> <li>▪ Convention on the Recognition of Qualifications concerning Higher Education in the European Region, Section IV, BGBl. III Nr. 71/1999</li> <li>▪ Successful completion of (training/the (secondary) course at this education institution/school/master class* is considered equivalent to completion of regulated education and training pursuant to the third subparagraph of Article 13 paragraph 2 and Annex III of Directive 2005/36/EC on the recognition of professional qualifications. This certificate can be classified as a diploma within the meaning of Article 11 point (c) of Directive 2005/36/EC and, pursuant to Article 13 paragraph 3 of this Directive, is therefore equivalent to a qualification certifying successful completion of higher or university education of (up to) four years' duration, regardless of whether the qualification required in the host Member State must be allocated to Article 11 point (d) or Article 11 point (e) of the Directive</li> </ul>
<p><b>Legal basis</b> National curriculum, BGBl. (Federal Law Gazette) II Number (No.) 895/1994 of 18th November 1994 current version, BGBl II No. 325/2000 of 3rd October 2002, Examination specification BMHS (concerning the final exams in vocational schools and colleges), BGBl. (Federal Law Gazette) II No. 70/2000</p>	

## 6. OFFICIALLY RECOGNISED WAYS OF ACQUIRING THE CERTIFICATE

1. Training and education as defined by the National Curriculum for Secondary Colleges for Business Administration
2. External certification as defined in BGBl. (Federal Law Gazette) II No. 362/1979 current version.

**Additional information:**

**Entry requirements:** successful completion of school year 8, if necessary entrance examination

**Duration of education:** 5 years

**Duration of compulsory work placement:** during the school holidays of at least 4 weeks

**Education objectives:** Intensive five years of vocational training in general and commercial subjects. Transfer of methods how to think and act as well as attitudes how to work and decide that enable the graduates to immediately work in a senior position in business and in administration, especially in the fields of accounting and annual audit and to take up scientific studies. Further important goals are personal development, the ability for professional mobility and flexibility, creativity, the ability to criticise, social commitment, the ability to communicate in their mother tongue and in the foreign languages acquired and knowledge of information and communication technology according to the current challenges of the economy and the management.

**Subjects include:** The subjects taught are listed on the school leaving (examination) certificate.

**More information (including a description of the national qualification system) is available at:** <http://www.certificate.at> or at <http://www.zeugnisinfo.at>

**National Europass center:** [info@zeugnisinfo.at](mailto:info@zeugnisinfo.at)