



CERTIFICATE SUPPLEMENT (*)



SWEDEN

1. CERTIFICATE TITLE

Kvalificerad Yrkehögskoleexamen

Redovisningsekonom

2. TRANSLATION OF CERTIFICATE TITLE

Advanced Higher Vocational Education Diploma in

Accountant

This translation has no legal status

3. SKILLS AND KNOWLEDGE PROFILE

The holder of this document has

- Knowledge of the financial flow from order to recording and closing of accounts.
- Knowledge of business oriented enterprise with follow-up control and analysis.
- Knowledge of legal communication towards customers, suppliers and auditors.
- Knowledge of accountancy services within the fields of finance, taxation and tax returns.
- Knowledge of the role and interactions of the entrepreneur in society.
- Knowledge of the conventions, laws and the norms that constitute Generally Accepted Accounting Principles.
- Knowledge of profitability assessments, liquidity planning, financing, financial planning and budgeting.
- Knowledge of Reko standard recommendations of ensuring quality fulfilment in the profession.
- Skills in applying the conventions, laws and the norms that constitute Generally Accepted Accounting Principles.
- Skills in recording business transactions and drawing up periodic and annual closing accounts as well as annual reports in accordance with applicable laws and the Reko standard.
- Skills in explaining the relation between closing accounts and tax provision.
- Skills in working with profitability assessments, financing and control.
- Skills in explaining corporate law, legal forms of business, and decision rights and liability of co-owners in different forms of business.
- Skills in drawing up agreements, contracts and legal documents.
- Skills in explaining the structure and function of the tax system.
- Skills in tax returns and tax calculations for individuals and businesses.
- Competence to identify and solve simple issues relating to commercial law and taxation law.
- Competence to work within all areas of a private or public financial accounting function.

4. PROFESSIONS AVAILABLE FOR THE HOLDER OF THE CERTIFICATE

Accounting Consultant, Private Sector Accountant, Public Sector Accountant

5. OFFICIAL STATUS OF THE CERTIFICATE

Name and address of the awarding institution	Name and address of the public authority issuing awarding entitlement to education providers
	The Swedish National Agency for Higher Vocational Education Box 145, 721 05 Västerås Sweden www.myh.se
Diploma level (national or international designation)	Grading scale
SEQF/EQF:	Fail (Icke godkänt - IG) Pass (Godkänt - G) Pass with Distinction (Väl godkänt - VG)

6. OFFICIALLY RECOGNISED MANNER OF OBTAINING THE DIPLOMA

Description of vocational education and training received	Per cent of whole programme (%)	Length (weeks)
• College/education centre		weeks
• Placement – Learning in a work environment		weeks
Total teaching/study duration resulting in diploma		weeks
Further information		
The Higher Vocational Education Diploma requires a minimum of a Pass (Godkänt) in all courses. Five HVE credits correspond to one week of full-time studies.		
A Higher Vocational Education Diploma is awarded if the study programme comprises a minimum of 200 Higher Vocational Education credits (HVE credits).		
An Advanced Higher Vocational Education Diploma is awarded if the study programme comprises a minimum of 400 HVE credits, at least one quarter of programme time is spent on student placement, and the student has completed an independent project.		
Entry requirement is successful completion of upper secondary education.		
For more information on higher vocational education, please visit the website of the Swedish National Agency for Higher Vocational Education: www.myh.se		

(*) Explanatory notes

This document is intended to provide additional information about the specified diploma and has no legal status in itself. It is based on Council Resolution 93/C No. 49/01 of 3 December 1992 on the transparency and clarity of qualifications, Council Resolution 96/C 224/04 of 15 July 1996 on the transparency and clarity of vocational education certificates, and the European Parliament and Council Recommendation 2001/613/EC of 10 July 2001 on mobility within the Union of students, persons undergoing vocational training, volunteers, teachers and educators.

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