



Koninklijke Nederlandse
Beroepsorganisatie
van Accountants

Exam guide

Integrated final exam on the practical training

Introduction

If you have completed both your practical and theoretical training, you can register for the **integrated final exam**.

This exam guide explains how you can register, the conditions you will have to meet and how you can prepare for the exam.

The following topics are discussed in succession:

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1. Registration for and admission to the exam

You can register for the exam using the [Assurance registration form](#) or the [SME registration form](#) on the NBA website. You must register at least six weeks before the exam. The NBA secretarial office will check whether your internship office has confirmed in the ELE that you have completed all elements of the practical training (except for the exam), meaning that your portfolio is complete and you have fully completed the theoretical training. You must first upload a copy of the certificate in the ELE (*please note: a certified copy must be submitted to apply for admission to the register*).

You will then be assigned to an exam. Keep in mind that it will not always be possible to assign you to your preferred exam date or location.

You will receive a confirmation once you have been assigned to an exam. You will also be told which examiners will administer your exam. If you are accidentally assigned to an examiner from the same post as your own, or to an examiner who acted as your supervisor, trainer or adviser in an earlier stage of your practical training, you must report this as soon as possible. You will then be assigned to a different exam.

2. Duration of the exam

The exam normally takes 90 minutes. However, if you completed the theoretical training more than five years prior to taking the exam and did not take a topicality test (approved for the practical training) before starting your practical training, your exam will be extended by 30 minutes to test your knowledge of the accounting regulations. If the examiners conclude after 90 minutes that you possess sufficient up-to-date knowledge of the regulations, they will end the exam at that time.

3. Role of the examiners

Your exam will be administered by two independent examiners, of whom one will test you based on a theoretical background and one will test you from a more practical perspective. Their preparations for the exam will include reading your portfolio in the ELE. Based on your portfolio, they will form an impression of you and choose topics for discussion.



Tip: examine your portfolio carefully prior to your exam. If you observe that you made (minor) errors in your reports in the past or that your approach was not the most suitable, think carefully about how you would have gone about it now. Your examiners will use these topics to ascertain whether you have learned from your mistakes and have developed sufficiently as a professional.

If the examiners identify shortcomings in your portfolio, for example that you have not met the demands regarding the number of hours or the number and contents of the assignments or other elements of the practical training, such as the thesis, the training programme or the reporting obligations, they will inform the Exam Committee immediately. The committee will then investigate. If the committee confirms the shortcoming(s), they will first discuss the matter with your internship office or the sponsor of your thesis. However, if the shortcoming is severe and/or can largely be attributed to you, you may have to “repair” your portfolio. In such cases, your exam will be postponed until further notice. An example of a severe shortcoming is failing to achieve the CEA learning outcomes (regarding the prescribed hours and assignments).

4. Exam format

The objective of the exam is to establish whether you are capable of working as an aspiring accountant (*before 1 September 2021: entry-level professional accountant*). By obtaining the certificate for the theoretical training, you have proven that you possess sufficient knowledge of the disciplines relevant for accountants. During the practical training, you have developed a portfolio that shows that you can apply the knowledge you have acquired in a specific situation. During the final exam, you will discuss with peers how you can form an opinion based on law and regulations and to what extent you are capable of reflecting on your actions. Developments in the profession and your views on these will also be discussed.

The integrated final exam consists of three components:

1. a presentation to open the discussion.
2. various topics and cases relevant to the course specialisation.
3. current events and developments in the accounting profession.

You will start your exam with a presentation of about ten minutes. This gives you the initiative and, to some extent, the ability to direct the discussion. In principle, the examiners will start the discussion with you after the presentation. Discuss beforehand whether your examiners may ask questions during your presentation or whether you would prefer to give the presentation uninterrupted. Of course, the examiners may ask questions if anything is unclear during your presentation, so they can properly understand what you are presenting. This means it is important that you prepare your presentation adequately, in particular by practising with others. Practice has shown that permitting the examiners to ask questions during the presentation facilitates a good discussion. The examiners will not explicitly assess your presentation skills. However, they will assess your general communication skills.

The examiners will have read your portfolio before the exam. The questions they have prepared will be based in part on the portfolio. They can use your presentation and the cases in your portfolio as a framework and compare them with other situations from practice that are important in the context of assignment planning, execution and evaluation or with other current developments in the accounting profession.

An indication of the duration per exam component is:

- Presentation (including discussion): between 15 and 25 minutes
- Various topics and cases: between 35 and 40 minutes
- Current events and developments in the accounting profession: between 15 and 25 minutes

While the various assignments and cases and the current events and developments in the accounting profession may be addressed sequentially, they will usually be discussed together.

4.1 Presentation

You start your exam with a presentation, in which you reflect on your development from a starter to an aspiring accountant using your portfolio. In the presentation, you go back in time and show how you completed assignments in the past and how you would come to a professional opinion based on the knowledge you have now. You can do so using two or three assignments from your portfolio. Of course, these assignments need to be sufficiently complex to allow you to form a professional opinion. The aim is to show how you now make choices that allow you to form a professional opinion. The presentation should not become an “and then... and then” narrative in which you go over your portfolio. The examiners have also prepared and have already read your portfolio.

You can structure your presentation around a number of questions. You are certainly not supposed to answer all these questions in your presentation. Instead, they are a tool to facilitate a decision:

- When you read your portfolio now, what are you proud of? And why?
- Where were you able to make a difference so that everything turned out right – or better – in the end? And how did you do it?
- In your opinion, is there a situation that did not go well and that you would never allow to happen again?
- Which assignments from the portfolio would you handle differently today and why?
- Which situations from practice do you find difficult? Why do you find them difficult and how do you deal with them?
- How do you form an opinion (which principles guide you) in situations you perceive as difficult?

You may also choose to present a case in which you faced a (complex) dilemma. In this case, you should show how you dealt with this dilemma and the choice(s) you made. This should involve at least one relatively complex dilemma. The assignment you describe should be recent and therefore cannot have been completed more than two years prior to the exam. The assignment should relate to one (or more) of the work domains and cannot have been discussed in your thesis.

After your presentation, though preferably during your presentation, the examiners will discuss the cases you presented with you. They will devote particular attention to how you handled these cases. Bring handouts to support your presentation if your exam takes place on campus. If your exam takes place online, e-mail the presentation to examens@nba.nl no later than four working days before your exam.

4.2 Various topics and cases

The examiners will partially base their discussion with you on practical situations/professional practice. To prepare for the exam, they will have gone over your portfolio and selected topics for discussion. They will ask questions about the cases in your portfolio, the choices you made, your professional attitude and the application of law and regulations.

4.3 Current events and developments in the accounting profession

This part covers recent events and developments in, or related to, the accounting profession. The examiners' questions aim to establish whether you keep up with your discipline and whether you understand what, in general terms, is going on in the profession.

The examiner's questions and points for discussion will relate to coverage in the past year or years on Accountant.nl, NBA.nl, or in the Financieel Dagblad etc. You should therefore be aware of (relevant) publications by institutions relevant for accountants and keep up with (major) recent (inter)national developments in the profession and the ongoing discussions relating to the accountant's public role. You must also be able to relate this to your own professional practice.

5. Contents of the exam

During the exam, you must demonstrate that you possess the right knowledge, attitude and skills to function in the accounting profession in your specialisation at the level of aspiring accountant. You must be able to contribute to discussions about practical situations and current events and developments, show that you can deal with difficult situations independently and demonstrate that you understand why and when to apply particular laws and regulations. In doing so, you will also show that you can apply professional scepticism and that you are aware of your public role.

Your examiners will ensure that the exam covers a broad range of topics. It will cover the various aspects of the accounting profession (the Audit and Assurance, External reporting, ICAIS and Conduct, Ethics and Decision-making disciplines, the IT, Corporate governance, and the Public role of

the accountant streams, law and regulations, work domains/business types, current developments events etc.).

Theoretical knowledge, understanding, an appropriate professional attitude and recent developments will all be addressed during your exam, in part based on your portfolio. The exam will establish whether you have the competences required of an aspiring accountant. You must show that you can adequately explain the problems covered in your portfolio and substantiate the choices you made during your practical training. It may be that you made decisions that, in hindsight, you are no longer satisfied with and now see in a different light. If this is the case, you must be able to explain which choice(s) you would have made with the knowledge and experience you have now (and possibly under new regulations) and why.

It is important that you are able to explain how you applied the standards or would apply them in common situations during the exam. You must also be able to explain relevant clauses from other regulations, including the Independence of Accountants Regulation (ViO), Dutch Accounting Standards Board (RJ) and IFRS, Money Laundering and Terrorist Financing (Prevention) Act (Wwft) and the Regulations for Quality management systems (NVKS). It is likely that the fundamental principles in the Code of Conduct and Professional Practice for Accountants Regulation (VGBA) will be addressed, for example when discussing the dilemmas. Make sure you know the principles and can demonstrate how you have applied them in your own practice.

The examiners will also assess your communication skills during the exam. You may have held interviews as part of the risk analysis, or you may have encountered strong resistance from a particular client. During the exam, you can explain how you dealt with this resistance and whether you can stand your ground.

You must be able to motivate and defend your decisions during the exam. You must demonstrate that you can show professional scepticism, identify signs and ask in-depth questions.

Finally, the exam will cover current events and developments. You must know what is going on in the profession and have an opinion about this.

The exam focuses on the following five core competences. You must achieve at least a passing mark for each of these competences:

- Independent supervision and execution of assurance engagements, engagements related to assurance and other engagements.
- Paying heed to the public role of the accountant and acting accordingly, with due consideration for the fundamental principles in the Code of Ethics for Professional Accountants (VGBA) and thereby prioritising the public interest.
- Applying the required degree of professional scepticism in professional practice to come to an independent and professional opinion.
- Being answerable for your own performance as an accountant.
- Communicating clearly, comprehensibly and convincingly.

The characteristics of an aspiring accountant and the corresponding knowledge, attitude and skills are included in the table in appendix 1. This includes examples of activities that – given the type of practical training you are following and your working environment – are applicable to a greater or lesser degree.

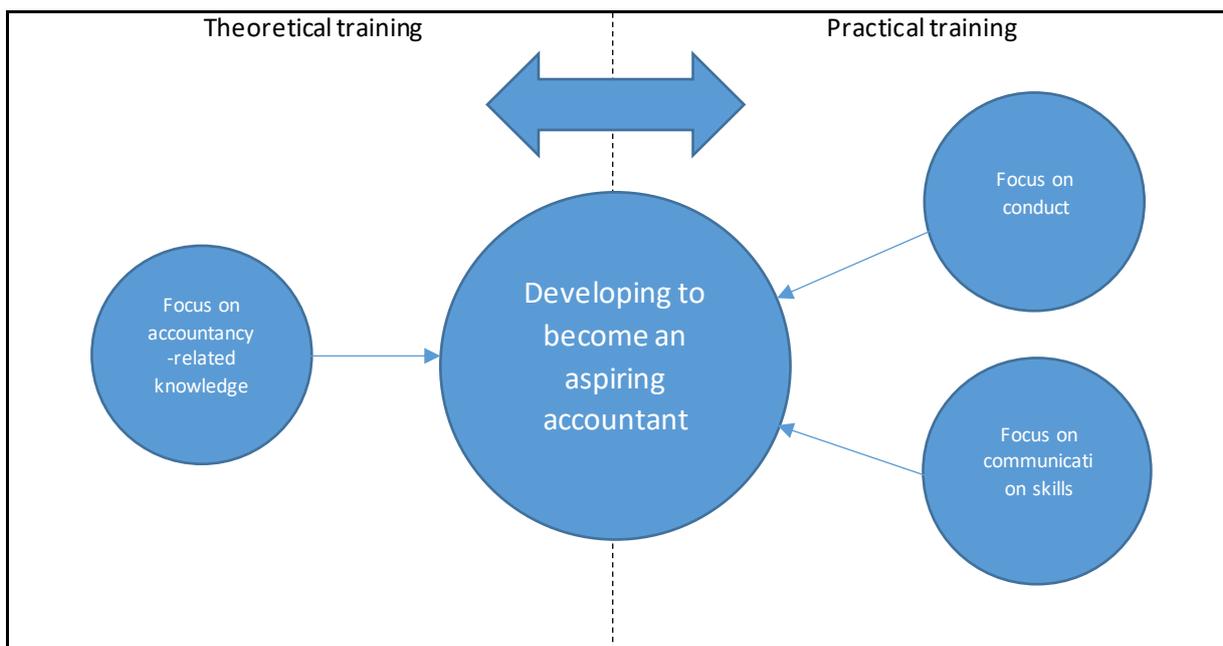
The following principles apply to the application of law and regulations:

- You must be able to apply relevant Dutch law and regulations as an accountant, even if you work in an international context governed by international regulations.
- The examiners will primarily test your ability to apply law and regulations in the context of the assignments you have carried out.

- We distinguish between regulations that apply to the accountant and regulations that apply to the accountancy practice. You possess knowledge of the regulations that apply to the accountant and regulations that apply to the accountancy practice.
- You will frequently work with office manuals in your own practice. You are expected to know the underlying law and regulations and be able to apply them.

The professional context

You have attended the practical training in the context in which you work. This may be a large audit firm, a small audit firm, an internal audit service, the *Belastingdienst* (Dutch Tax and Customs Administration), a bank etc. This context will be taken into account during the exam – your examiners are aware of this because they will have read your portfolio beforehand – but you will ultimately be tested to establish whether you can operate as a public accountant at the level of an aspiring accountant. This means that even if you do not work as a public accountant, you must still be able to translate your professional context to the context of the public accountancy profession during the exam.



6. Assessment

Immediately after the exam, the examiners will establish the outcome in the form of a mark (on a 10-point scale) and substantiate their decision to give you a passing or failing mark.

During the exam, the examiners will assess whether you can perform at the level of an aspiring accountant and possess the required competences for that level. The exam focuses on five core competences. You must achieve at least a passing mark for each of these competences. The examiners use an assessment form (see appendix 2), on which they will substantiate their assessment. This form also contains the competences and the corresponding rating scales. As well as the assessment, the examiners will record the topics and specific questions that were discussed.

The examiners' assessment will be confirmed in writing on a result form. You will also receive a copy of the assessment form filled out by your examiners with this result form, so you can see your strengths and weaknesses.

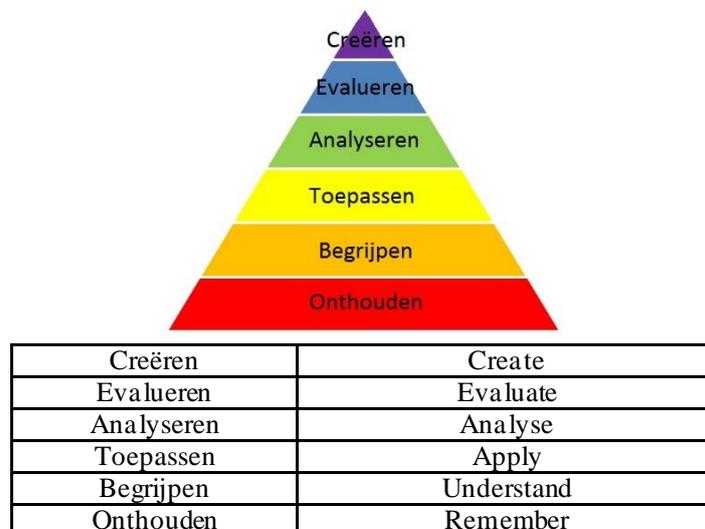
If you pass the exam, you will receive the documents required to apply for inclusion in the NBA accountants' register and be invited for the graduation ceremony. You can also take the professional oath during the graduation ceremony.

If you do not pass the exam, you will be able to resit the exam after six weeks. The examiners will indicate the areas where you need to improve to prepare for your resit on the assessment form. If you need to resit the exam, it will be administered by two different examiners. You make sit the exam up to four times.

7. The standards

The examiners will substantiate the mark assigned to you for the core competences as indicated in paragraph 5, "Contents of the exam". Bloom's taxonomy is used to substantiate the mark awarded by the examiners.

The taxonomy is displayed below. An explanation of the application of this taxonomy to the exam is then given.



1. Remembering and understanding knowledge occurs during the theoretical training.
2. The application of knowledge, attitude, skills and current events and developments mostly occurs during the practical training, but is not in itself sufficient for a passing mark (4 or 5).
3. Being able to analyse knowledge, attitude, skills and current events and developments beyond simply applying knowledge in professional practice will result in a passing mark (6 or 7).
4. If you can apply your knowledge, attitude, skills and understanding of current events and developments in professional practice, can make analyses and are able to evaluate your own actions, you will be awarded an above average mark (7 or 8).
5. If you are able to not only apply, analyse and evaluate, but also create new ideas, products and insights, you will be awarded an excellent mark (9/10).

An example of each level is given to further clarify the standards:

- Application: you completed the assignments but did not transcend the level of execution. The difference between a 4 and a 5 is determined by whether you carried out the assignments correctly or incorrectly.

- **Analysis:** you are able to make connections between the various tasks. You are able to compare the various tasks. You make connections between tasks, know what this means for the application of law and regulations and your own professional attitude and communicate about this with the client. This means making connections and comparisons in your own professional context. The same applies to the application of recent events and developments: you are capable of making comparisons and/or connections.
- **Evaluation:** you can substantiate a decision (motivating or justifying a decision) and possibly criticise it. You have an opinion about current affairs. You can demonstrate that you are capable of critically analysing your own conduct and that of others.
- The creation of new insights, ideas or products, designing new procedures etc.

The application, analysis, evaluation and creation occur in relation to the client and, for this assessment, cover the application of knowledge, attitude, skills and current events and developments. These actions must also be cumulative in nature. No analysis without application. While the taxonomy will be used to explain the assessment, it does not indicate hard boundaries. The examiners will substantiate their assessment with the help of the verbs in the taxonomy (the application, analysis, evaluation and creation) in relation to the distinctions set out above.

Part of the assessment form that the examiners use has been included in appendix 2.

8. Exam training

The NBA organises exam training courses that prepare you for the exam. The training course for exam candidates ties in with the training that the examiners have completed. The training course itself takes half a day. Bear in mind that it will also take about half a day to prepare for the course. Proper preparation contributes to the success of the training course. You can register for exam training courses on the NBA website.

9. Complaints and objections

If you are dissatisfied with how the exam was conducted, you may submit a complaint to the Exam Committee. Complaints may relate to the conduct of individuals, bodies or departments that acted on behalf of the NBA and were involved with your exam, including your examiners or the secretarial office.

Complaints may be submitted using the [complaint form](#) on the NBA website. Your submission must also propose a way of settling the complaint on the form. The NBA will confirm receipt of your complaint in writing (via e-mail).

It may be that your complaint is unfounded, for example because the situation referred to in the complaint took place over a year ago, or because your complaint does not relate to conduct of or on behalf of the NBA. If this is the case, your complaint will not be considered.

If your complaint is well-founded and the Exam Committee decides that your proposal can be accepted, the complaint will not be considered further. This will typically not be the case if your complaint concerns the conduct of your examiners.

If we cannot immediately accommodate you, we will present your complaint to the person(s) to which it refers, or those responsible for the circumstances under which your exam took place. They will be asked to share their perspective. If you want to discuss your complaint, you will be given the opportunity to do so.

The Exam Committee aims to reach a decision as to how your complaint will be handled within six weeks, but may postpone this by up to four weeks. You will be informed of the decision in writing.

If you believe you wrongfully received a failing mark for your exam, you may submit an objection to the Exam Committee in writing within six weeks of receiving the result form. You may submit your objection by sending an e-mail addressed to the Exam Committee to examens@nba.nl, stating: objection to exam result [your name] [exam date]. By submitting an objection, you are in fact asking that the assessment be reconsidered.

It is important that you carefully substantiate your objection. If your objection is insufficiently substantiated, you will be given two weeks to amend it. If no proper substantiation has been submitted by then, your objection will be declared unfounded and will not be considered.

If the Exam Committee decides to consider your objection, it will investigate whether there is evidence indicating that your examiners wrongfully assigned a failing mark. Your objection will be presented to the examiners and they will be asked to share their perspective. If the Exam Committee believes that a verbal explanation is required, you will be invited to a hearing.

The Exam Committee aims to reach a decision within six weeks, but may postpone this by up to four weeks. You will be informed of the decision in writing.

The decision of the Exam Committee is final.

Appendix 1¹

<i>Characteristics aspiring accountant</i>	<i>Knowledge</i>	<i>Attitude</i>	<i>Skills</i>
Independent supervision and execution of assurance engagements, engagements related to assurance and other engagements (including consultancy assignments) with a reasonable degree of complexity.	<ul style="list-style-type: none"> The trainee understands the law and regulations covering assurance engagements, engagements related to assurance and other engagements (including consultancy assignments). The trainee is capable of applying the correct standards and other legislation and regulations to the executed assurance engagements, engagements related to assurance and other engagements (including consultancy assignments) in an integrated manner. 	In the execution of the assignment, the trainee shows that they are capable of applying the stipulations in the Code of Conduct and Professional Practice for Accountants Regulation (VGBA)/Independence of Accountants Regulation (ViO), the Detailed Provisions on Audit and Other Standards (COS) and other regulations and displays sufficient professional scepticism in handling the executed assurance engagements, engagements related to assurance and other engagements (including consultancy assignments).	<ul style="list-style-type: none"> The trainee is capable of independent execution and completion of assurance engagements, engagements related to assurance and other engagements (including consultancy assignments). The trainee is capable of communicating about the executed assurance engagements, engagements related to assurance and other engagements (including consultancy assignments) with the client and their team and of defending their views. The trainee is capable of motivating employees and encouraging them to achieve professional and personal goals by developing their knowledge, competences, talents and displaying exemplary behaviour. The trainee is capable of applying interviewing techniques.

¹The examples given are – depending on the type of practical training you are attending and your working environment – applicable to a greater or lesser degree.

<i>Characteristics aspiring accountant</i>	<i>Knowledge</i>	<i>Attitude</i>	<i>Skills</i>
Being capable of forming an independent opinion about specific areas of the professional field in relation to engagements with a relatively high level of complexity.	<ul style="list-style-type: none"> • The trainee has familiarised themselves with relatively complex professional issues and is capable of dealing with dilemmas and drawing conclusions independently. • The trainee has shown that they are capable of producing a correct auditor's report based on the applicable regulations if the engagement requires an auditor's report to be given. 	<p>In their actions, the trainee takes account of:</p> <ul style="list-style-type: none"> • Opinions that stem from professional scepticism during the planning, execution and completion of the engagement (the trainee is also capable of evaluating and critically discussing the findings of external experts and taking their views into account when forming their opinion). • Signals and findings from the tasks that are subsequently weighed, interpreted and substantiated and discussed with the client. 	The trainee possesses the skills required to independently form an opinion. These include identifying risks, asking in-depth questions, analysing, interpreting and concluding, and is capable of dealing with pressure and resistance.

<i>Characteristics aspiring accountant</i>	<i>Knowledge</i>	<i>Attitude</i>	<i>Skills</i>
Fulfilling the advisory role by identifying risks, for example with regard to the continuity of an organisation.	<p>The trainee recognises issues related to, for example:</p> <ul style="list-style-type: none"> • Risks affecting a sector • Accounting information system (BIV) (AO/IC) • Financing • Taxation • IT issues • Legal issues • (Company) valuation issues • Due Diligence investigations • External reporting 	The trainee displays a proactive attitude and professional scepticism.	<p>The trainee possesses skills in the following areas:</p> <ul style="list-style-type: none"> • Identification of risks • Analysis • Resolution • Communication (verbal and written) • Negotiation skills

<i>Characteristics aspiring accountant</i>	<i>Knowledge</i>	<i>Attitude</i>	<i>Skills</i>
Reporting and communicating findings independently.	<p>The trainee possesses knowledge of mandatory and non-mandatory communication in areas including:</p> <ul style="list-style-type: none"> • The auditor's report • The management letter • The discussion of the annual accounts in the AGM with the board/owner • Legal and tax advice and procedures • Financing issues • Company valuations • Due Diligence investigations • External reporting • Auditor's reports 	The trainee presents the findings in writing/verbally and can handle any pressure exerted by the client and other stakeholders.	<p>The trainee possesses skills in the following areas:</p> <ul style="list-style-type: none"> • Presentation • Conversation techniques • Advice • Communication (verbal and written) • Dealing with pressure/resistance
Awareness of the public relevance of their actions.	<p>The trainee is familiar with:</p> <ul style="list-style-type: none"> • Their rights and obligations as imposed and provided for by the law and regulations. • Developments that have taken place during the past twelve months. 	The trainee can apply the recent developments, as well as obligations arising from the law and regulations, in relation to their own performance	<p>As regards recent developments and obligations arising from the law and regulations, the trainee is capable of:</p> <ul style="list-style-type: none"> • Identifying them • Applying them • Defending them

<i>Characteristics aspiring accountant</i>	<i>Knowledge</i>	<i>Attitude</i>	<i>Skills</i>
Recognising the limits of their own proficiency and skills.	The trainee is familiar with the limits of their knowledge and knows when assignments, based on the fundamental principle of "proficiency", cannot be accepted/continued.	See knowledge.	See knowledge.
Acting in accordance with the basic principles applying to accountants, as set out in the Code of Conduct and Professional Practice for Accountants Regulation.	The trainee is familiar with: <ul style="list-style-type: none"> • All stipulations in the Code of Conduct and Professional Practice for Accountants Regulation • The threats affecting the fundamental principles in the Code of Conduct and Professional Practice for Accountants Regulation 	The trainee is capable of: <ul style="list-style-type: none"> • Correctly applying the fundamental principles • Dealing with the threats and dilemmas • Undertaking measures to eliminate the threats 	As regards the dilemmas and threats related to the Code of Conduct and Professional Practice for Accountants Regulation, the trainee is capable of: <ul style="list-style-type: none"> • Identifying them • Analysing them • Resolving them • Communicating (verbally and in writing) with the stakeholders And is capable of dealing with pressure/resistance.

Appendix 2

SME specialisation

Assessment of competences						
Excellent (9 or 10)	Can apply and analyse knowledge, attitude, skills and current events and developments. Can systematically evaluate knowledge, attitude, skills and current events and developments. Can produce new ideas, products and insights.					
Good (7 or 8)	Can apply and analyse knowledge, attitude, skills and current events and developments. Can systematically evaluate knowledge, attitude, skills and current events and developments.					
Sufficient (6)	Can apply and analyse knowledge, attitude, skills and current events and developments.					
Insufficient (4 or 5)	Can only apply knowledge, attitude, skills and current events and developments.					
Poor (3 or 4)	Is unable to apply knowledge, attitude, skills and current events and developments.					
Marks:		(--)	(-)	(+)	(++)	(+++)
Competences:						
1a. Independent supervision and execution of assurance engagements other than the annual accounts.		<input type="checkbox"/>				
1b. Independent supervision and execution of engagements related to assurance and other engagements.		<input type="checkbox"/>				
2. Paying heed to the public role of the accountant and acting accordingly, with due consideration for the fundamental principles in the Code of Ethics for Professional Accountants (VGBA) and thereby prioritising the public interest.		<input type="checkbox"/>				
3. Displaying the required professional scepticism in professional practice to come to an independent and professional opinion.		<input type="checkbox"/>				
4. Being answerable for own performance as an accountant.		<input type="checkbox"/>				
Excellent (9 or 10)	Is highly capable of listening actively and with empathy and of applying effective interviewing techniques. Is highly capable of communicating and presenting ideas, opinions and views in a grammatically correct, concise, understandable and convincing manner.					
Good (7 or 8)	Is very capable of listening actively and with empathy and of applying effective interviewing techniques. Is very capable of communicating and presenting ideas, opinions and views in a grammatically correct, concise, understandable and convincing manner.					
Sufficient (6)	Is sufficiently capable of listening actively and with empathy and of applying effective interviewing techniques. Is sufficiently capable of communicating and presenting ideas, opinions and views in a grammatically correct, concise, understandable and convincing manner.					
Insufficient (4 or 5)	Is insufficiently capable of listening actively and with empathy and of applying effective interviewing techniques. Is insufficiently capable of communicating and presenting ideas, opinions and views in a grammatically correct, concise, understandable and convincing manner.					
Poor (3 or 4)	Is incapable of listening actively and with empathy and of applying effective interviewing techniques. Is incapable of communicating and presenting ideas, opinions and views in a grammatically correct, concise, understandable and convincing manner.					
5. Communicating clearly, comprehensibly and convincingly.		<input type="checkbox"/>				
Overall result		<input type="checkbox"/>				

Assurance specialisation

Assessment of competences						
Excellent (9 or 10)	Can apply and analyse knowledge, attitude, skills and current events and developments. Can systematically evaluate knowledge, attitude, skills and current events and developments. Can produce new ideas, products and insights.					
Good (7 or 8)	Can apply and analyse knowledge, attitude, skills and current events and developments. Can systematically evaluate knowledge, attitude, skills and current events and developments.					
Sufficient (6)	Can apply and analyse knowledge, attitude, skills and current events and developments.					
Insufficient (4 or 5)	Can only apply knowledge, attitude, skills and current events and developments.					
Poor (3 or 4)	Is unable to apply knowledge, attitude, skills and current events and developments.					
Marks:		(--)	(-)	(+)	(++)	(+++)
Competences:						
1. Independent supervision and execution of assurance engagements other than the annual accounts, engagements related to assurance, and other engagements.		<input type="checkbox"/>				
2. Paying heed to the public role of the accountant and acting accordingly, with due consideration for the fundamental principles in the Code of Ethics for Professional Accountants (VGBA) and thereby prioritising the public interest.		<input type="checkbox"/>				
3. Displaying the required professional scepticism in professional practice to come to an independent and professional opinion.		<input type="checkbox"/>				
4. Being answerable for own performance as an accountant.		<input type="checkbox"/>				
Excellent (9 or 10)	Is highly capable of listening actively and with empathy and of applying effective interviewing techniques. Is highly capable of communicating and presenting ideas, opinions and views in a grammatically correct, concise, understandable and convincing manner.					
Good (7 or 8)	Is very capable of listening actively and with empathy and of applying effective interviewing techniques. Is very capable of communicating and presenting ideas, opinions and views in a grammatically correct, concise, understandable and convincing manner.					
Sufficient (6)	Is sufficiently capable of listening actively and with empathy and of applying effective interviewing techniques. Is sufficiently capable of communicating and presenting ideas, opinions and views in a grammatically correct, concise, understandable and convincing manner.					
Insufficient (4 or 5)	Is insufficiently capable of listening actively and with empathy and of applying effective interviewing techniques. Is insufficiently capable of communicating and presenting ideas, opinions and views in a grammatically correct, concise, understandable and convincing manner.					
Poor (3 or 4)	Is incapable of listening actively and with empathy and of applying effective interviewing techniques. Is incapable of communicating and presenting ideas, opinions and views in a grammatically correct, concise, understandable and convincing manner.					
5. Communicating clearly, comprehensibly and convincingly.		<input type="checkbox"/>				
Overall result		<input type="checkbox"/>				