

# **INFORMATION GUIDE PRACTICAL TRAINING PROGRAMME ACCOUNTANCY**

**ACCOUNTANCY FOR SME & ASSURANCE**

**2025**

Koninklijke Nederlandse  
Beroepsorganisatie  
van Accountants

  
**NBA**

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## VERSION HISTORY:

### 6th fully revised edition: March 2025

- Layout guide has been restructured.
- Four components of growth re-added as an optional methodology.
- PDP: under the submission instruction of the 'report orientation phase' building block, it is now clearly stated that a schedule for year 1 must also be described as part of this.
- PDP: the new 'upload document' function has now been added to the description of the task of the PDP (ELO), as well as the possibility to restore the task by the reviewer to the mentor (chapters 6 and 7).
- Mid-year interview: deadline for the first mid-year interview in year 1 has been moved to 7 months instead of 6.
- 'Mandatory' and 'optional' building blocks have been renamed to '(mandatory) predefined' and 'non-predefined' building blocks.
- The following guidelines are integrated into the information guide:
  - o Guide to the orientation phase and PDP from 1 April 2024 (portfolio site)
  - o Guideline for feedback POP from 1 April 2024 reviewer (portfolio site)
  - o Instruction annual report from 1 April 2024 (portfolio site)
  - o Assessment framework for annual reporting from 1 April 2024 Accountancy-SME (portfolio site)
  - o Assessment framework for annual reporting from 1 April 2024 Assurance (portfolio site)
  - o Information on shortening practical training programme from 1 April 2024
- Specific chapters for the mentor and reviewer inserted.
- Additional documentation added as attachments.

# 1. INTRODUCTION

In this information guide you will find all information about the Accountancy for SME and Assurance practical training programme. During the practical training programme, you will be trained to become an accountant. You follow the practical training programme after a university (post) master's degree or higher professional education degree and can go to various organisations with their own internship office.

*If you follow the Accountancy for SME variant of the practical training programme, you will be trained to become an advisor in the field of accountancy for entrepreneurs and organisations in the SME sector. As a (future) Accountancy for SME trainee, please read at least the following chapters of this guide carefully:*

- Chapter 1 (Introduction)
- Chapter 2 (Structure of the practical training programme)
- Chapter 3 (The Accountancy for SME orientation)

*If you follow the Assurance variant, you will be trained to become an accountant who is authorized to audit historical financial statements and accounts, such as annual accounts and other types of financial statements. As a (future) Assurance trainee, please read the following chapters of this guide carefully:*

- Chapter 1 (Introduction)
- Chapter 2 (Structure of practical training programme)
- Chapter 4 (The Assurance orientation)

## 1.1 TRAINING STRUCTURE

The practical training programme is the last phase of the overall training to become an accountant. This can be completed in three years. You may take a maximum of 7 years (including interruptions and the integrated final examination). To be able to follow the practical training programme, you must perform at least 20 hours per week of work that is relevant in the context of your practical training programme. If the size of your employment relationship allows you to spend less than 1,000 hours per year on practical training programme, all deadlines (including reporting periods) will increase proportionally. You must first have obtained approval from your internship office. Even if you follow the practical training programme part-time, you may not take longer than seven years.

There are currently two variants of the practical training programme, which can be read more about below.

### OLD VARIANT

If you are a trainee who registered for the practical training programme before 2024 and has not switched, you will follow it in the old variant. This means that you follow the practical training programme without taking into account most of the innovations that came into force on 1 April 2024. That means you submit all your reports and other related products without using the portfolio site. The following innovations do apply to you, which took effect on 1 April 2024:<sup>1</sup>

- Renewed training programme conditions;
- Optional ICAIS engagement;

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<sup>1</sup> See chapter 2 for a more detailed description of these innovations.



- Renewed conditions for shortening request (as of 1 June 2024);
- No mandatory description of the dilemma in year 3.

Switching to the new scheme is possible, but under certain conditions. The switch is intended for trainees who are already in year 1 and year 2 of their practical training programme. However, it depends on the internship office exactly when you can switch, so always discuss this with your own organisation first. If you are in year 3, you cannot switch and you must therefore complete the last year via the old scheme. When you switch, the scheme of the new variant automatically applies to you as well.

### NEW VARIANT

If you have registered for the practical training programme from 2024 onwards, you will automatically follow it in the current new variant. So for you, you work with the portfolio site. This portfolio site is a web page that you open from the ELO and on which you profile yourself and upload the various course documents in so-called building blocks. There is also an information page where you can find a more extensive general description of each building block, including manuals and instruction frameworks for trainees, mentors and reviewers. In addition, your own internship office sometimes also has its own information page, on which relevant information for this office is published.

The illustration on page 7 (*Figure 1*) showcases the structure of the new variant of the practical training programme as of 1 April 2024.

## 1.2 PAUSE AND RESUME

If you are unable to perform work for the practical training programme due to circumstances, you must interrupt it (which cannot be done retroactively). This makes it clear that you are not paying attention to the practical training programme due to the interruption. Therefore, no interruption period can be reported and such an interruption does not affect the maximum term of 7 years. When you are able to perform work again as part of your practical training programme, you will resume it. You will coordinate the interruption and resumption with your internship office.

## 1.3 SWITCHING INTERNSHIP OFFICE

If you switch to another internship office during the practical training programme, your file in the electronic learning environment (from here on: ELO) will be transferred by your old internship office to your new internship office after a check for any confidential data. This happens after you have indicated this yourself via a special task in the activity plan in the ELO. You then adjust your PDP (in Dutch: POP) or write a new PDP that matches the situation at your new employer. If this happens in the middle of a practical training programme year, you make good agreements with both internship offices about the processing of the reports. We advise you to conclude the underlying period at your old internship office before the transfer with an interview with your mentor and a report in accordance with the mid-year interview, in which your mentor and you will therefore coordinate together what is still needed to successfully complete your practical training programme (year). Your (old) reviewer will check whether this is realistic. This will tell your new mentor and reviewer where you stand and how they can pick up the guidance from that moment on.

The most obvious examples are the annual plan, the mid-year report (both only if you are still following the practical training programme in the old variant) and the annual report (both old and new variant). If you switch internship offices, you will have to adjust or redraw these documents based on the work schedule at your new employer. For the annual plan, this means that you either upload a new annual plan in the relevant task in the ELO, or adjust your original annual plan. It is best to split the annual report into a part that deals with the old employer and a part in which you describe the activities at your new employer. In any case, you coordinate this situation as well as possible with your mentor and internship office(s).

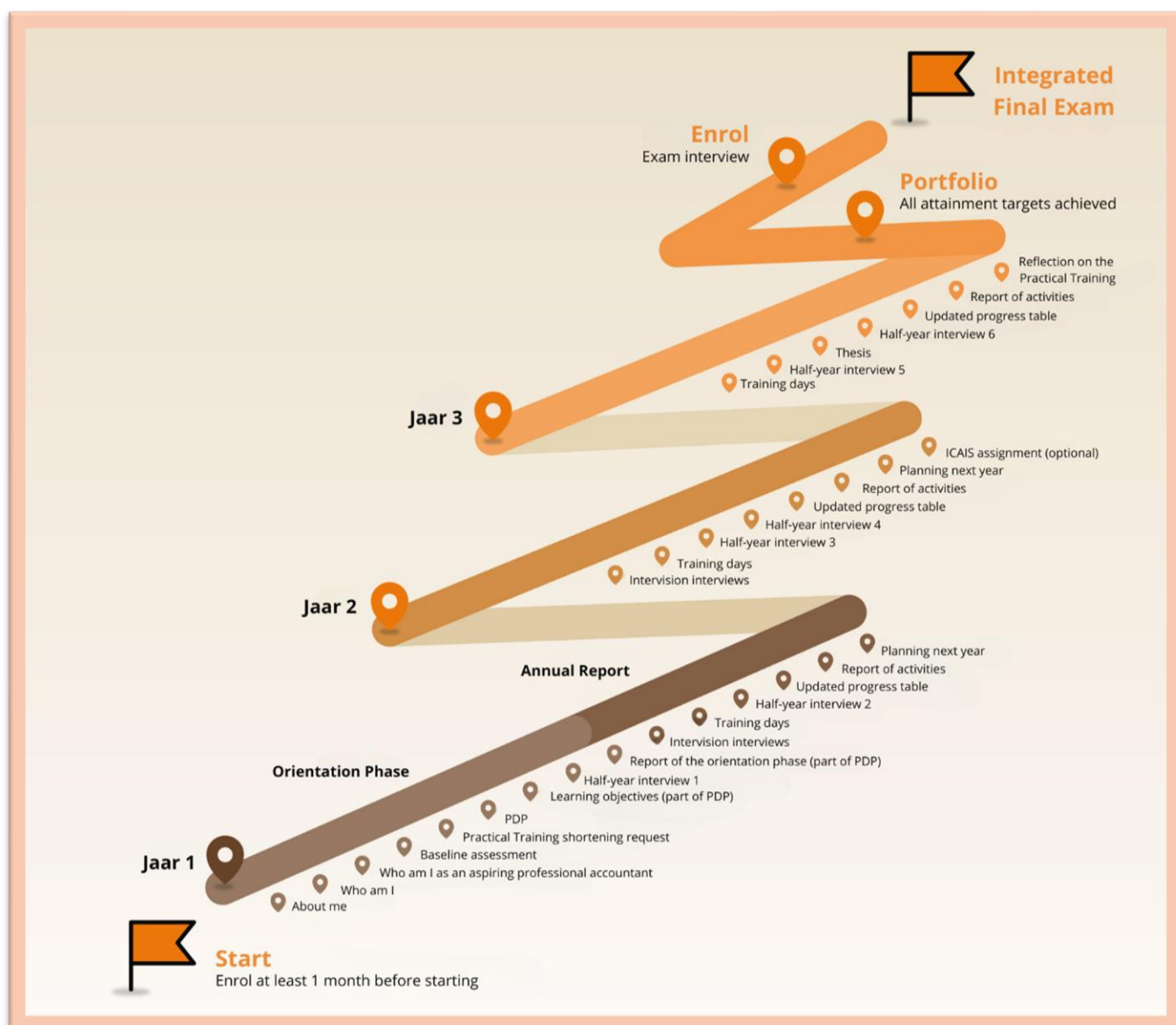


Figure 1: the practical training programme

## 1.4 LEARNING OUTCOMES

The Accountancy Programme Learning Outcomes Committee (CEA) has established learning outcomes for accountancy training.<sup>2</sup> These learning outcomes, both for the theoretical and for the practical training programme, briefly describe the knowledge, skills and professional attitude that you must possess at the end of the training, as an aspiring professional accountant (more on this term in section 1.6). The CEA distinguishes between learning outcomes by subject area and generic learning outcomes.

*Learning outcomes: concise descriptions of knowledge, insights and skills that a trainee should possess at the end of the programme. In other words, the learning outcomes describe the aim of what a trainee 'knows, understands and can apply' after completing the practical training programme.*

<sup>2</sup> View all learning outcomes on the CEA website: [www.cea.nl/learning-outcomes](http://www.cea.nl/learning-outcomes)

## 1.5 PROFESSIONAL PRODUCTS

The learning outcomes of the practical training programme are achieved by delivering professional products that are the demonstrable result of work processes to which you have contributed. During the training, you will perform work that requires knowledge, skills and a professional attitude. You will encounter dilemmas and contribute to professional products such as engagement acceptance, interim audit findings or a management letter. This process is shown schematically in Figure 2 below, using Korthagen's evaluation model as an example. Of course, this can also be done according to a different model.

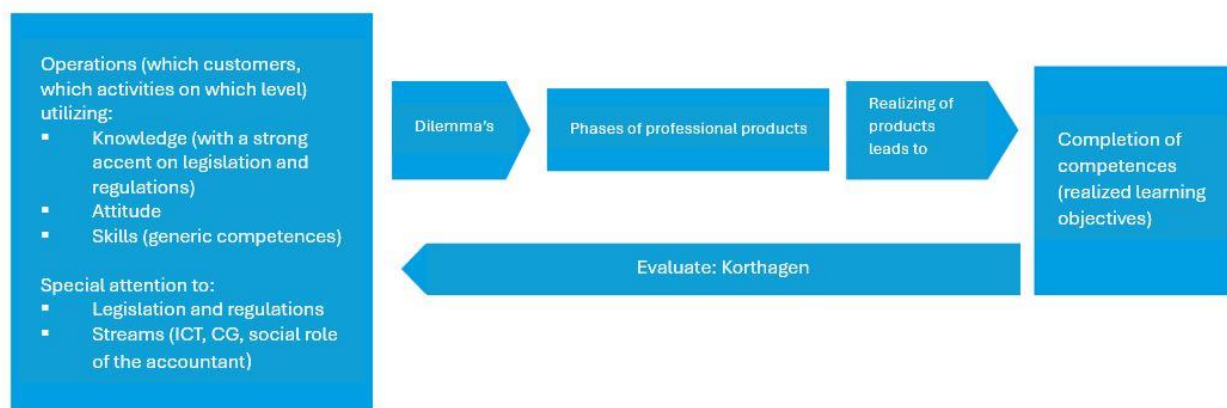


Figure 2: learning outcomes and professional products

By realising professional products at the level of an aspiring professional accountant, you demonstrate that you meet the CEA learning outcomes. Evaluating your work leads to improvements and ensures a cyclical learning process. In addition, many activities are related to the three streams: *the public role of the accountant, corporate governance and ICT*.<sup>3</sup> For each phase, it is indicated which professional products you must deliver in order to meet the learning outcomes.

## 1.6 THE ASPIRING PROFESSIONAL ACCOUNTANT

At the end of the practical training programme, you will function at the level of an aspiring professional accountant. An aspiring professional accountant can fulfil the various roles of the accountant. These roles, as expressed in the *Regulation on Professional Profiles*, are: (ethical) professional and assurance provider, gatekeeper, communicator, researcher, customer director, manager and collaborator. If you function at the level of an aspiring professional accountant, you act independently and without the supervision of a manager.

The NBA has formulated 13 core competencies for the aspiring professional accountant:

1. Independently directing and carrying out assurance engagements, assurance-related engagements and other engagements, such as consultancy engagements;
2. Accounting for the public role of the auditor, acting accordingly in accordance with the fundamental principles referred to in the Rules of Professional Conduct and Practice for Accountants, and putting the public interest first;
3. In his professional practice, apply the required professional-critical attitude in order to arrive at independent and professional judgment;
4. Recognize one's own limits and limitations in his professional practice and seek the help of other experts or experts where necessary;
5. Accountability for one's own performance as an auditor;

<sup>3</sup> More information about this can be found in section 2.9.



6. Identifying changes in the field and the profession, including their social implications, in a timely manner, analysing for relevance, discussing with colleagues and non-colleagues and applying them if necessary;
7. By applying different methods and techniques, independently carry out a methodologically sound investigation in a sub-area of accountancy;
8. Assess the value or usefulness and limitations of a study in the field;
9. Maintain the relationship with a client and adequately anticipate the needs and expectations of internal and external users of professional services of accountants;
10. Analytical thinking, strategic thinking and logical reasoning;
11. Communicating clearly, understandably and convincingly in word and writing;
12. In his professional practice, whether or not as a project manager, lead individuals and a team, including acting as a coach or mentor of professionals or future professionals;
13. Working constructively and connecting within a team or with other professionals in different roles and circumstances.

*Competence is understood to mean: the combination of knowledge/skills, skills and attitude/behaviour.*

### 1.7 GROWTH AND DEVELOPMENT

As a trainee, you will go through a growth process during your practical training programme, at the end of which you will function at the level of an aspiring professional accountant. You can make this process of personal growth visible in your reports in different ways. One possibility of this is by doing this on the basis of the so-called four components of growth:

- *Growth in the level of responsibility:* during your practical training programme, you have to perform (certain) activities at an increasingly higher level of responsibility/job level;
- *Broadening the scope of work:* the scope of work is increasing;
- *Increase in the complexity of the engagements to be performed:* during your practical training programme, the complexity of your engagements increases;
- *Growth in skills and awareness of the necessary professional attitude.*

The above serves as a tool to help you show this growth and development in your reports. To handle these four components, follow the instructions of your internship office.

## 2. STRUCTURE OF THE PRACTICAL TRAINING PROGRAMME

This chapter describes the structure of the three-year practical training programme step by step. In addition, it also explains in a practical way what is expected of you as a trainee. Sections 2.1 to 2.7 deal with the application process and the subsequent orientation phase, after which the rest of the practical training programme is explained from section 2.8 onwards.

### 2.1 REGISTRATION FOR THE PRACTICAL TRAINING PROGRAMME

The practical training programme starts with registration via the NBA website.<sup>4</sup> After you have completed the application with the NBA and the desired internship office, you will receive a confirmation from both parties and your login details for the ELO (electronic learning environment). As soon as this has been successful and the internship office has activated your account in the ELO, you will receive an invoice with which you can pay your registration fee. Your start date will also be determined, or the date on which your practical training programme officially starts. From that date, you must have completed the practical training programme and passed the final exam within 7 years.

As long as the internship office has not yet activated your account in the ELO, you will not have access to it and it is possible that you will have to change the start of the practical training programme to a later date. You should coordinate this with the internship office in good time. Ultimately, the internship office will determine the final start date of your practical training programme together with you and also who will act as your mentor and reviewer.

### 2.2 THE ORIENTATION PHASE

As soon as you have successfully registered and registered for the practical training programme, the orientation phase starts. The orientation phase covers the first six months of the practical training programme and is intended to give you as a trainee the best possible orientation to the training. In this phase, you are supposed to be aware of your development and development needs. As can be seen in *Figure 1* (page 7), the orientation phase consists of the following important components:

- Creating a portfolio site (and designing the 'Who am I' page);
- The zero measurement;
- Preparation of a report of the orientation phase;
- Drawing up a personal development plan (PDP/POP);
- First interview meeting;
- *Optional (and depending on the internship office): submitting a shortening request.*<sup>5</sup>

In addition, you will (regularly) speak with your mentor and other key figures to give substance to the practical training programme. For example, if you experience problems with filling in the PDP or do not receive sufficient guidance in doing so, this may be the subject of this conversation. During the orientation phase, you can ask yourself the following questions, which you will address in the conversations with your mentor and other key figures:

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<sup>4</sup> To do this, go to the NBA website: [Application form for practical training programme as an accountant](#).

<sup>5</sup> Consult chapter 5 (Shortening) about the procedure and conditions for shortening the practical training programme.

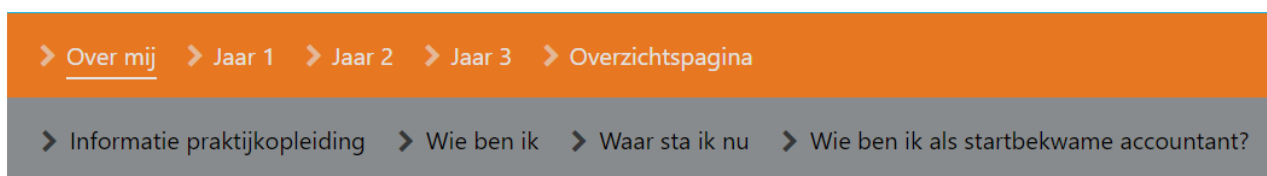
- Who determines my division into the teams?
- What type of engagements can I carry out - given my experience?
- Which (type of) customers do we have in our portfolio?
- How do I achieve a spread of engagements?
- Who does what within the organisation?
- On what basis will I be promoted to a position at a higher level of responsibility (promotion policy)?
- How does my progress in the theoretical training fit in with the progress of the practical training programme?
- How can I ensure that I can develop my skills and professional attitude within the organisation?

Partly based on the answers, you and your mentor will further flesh out your professional growth scenario. You will also write a short report of the orientation phase that is part of your PDP. With this PDP, you also immediately complete the orientation phase, which must be submitted within five months of the start of the practical training programme.

The following sections (up to and including section 2.7) explain the various components of the orientation phase in more detail.

### 2.3 CREATING A PORTFOLIO SITE

During the practical training programme, you will build a digital portfolio in the electronic learning environment (ELO). This digital portfolio is called the *portfolio site*: a personal web page where you place all practical training programme products. It is your own platform on which you show the mentor, reviewer and later also the examiner who you are and how you develop and have developed. The portfolio site is divided into four pages of building blocks, as shown in *Figure 2* below:



*Figure 2: portfolio site navigation bar*

In the example shown, you can see the pages in the orange bar and the structure of the first page 'About me' in the grey bar. The topics in the grey bar represent the building blocks that make up this page. This allows you to easily navigate between the different sections of your portfolio site, making it easier (also for others) to consider your practical training programme products in their mutual context. It is important to create your own portfolio site as soon as possible after registering for the practical training programme, so that you can get started with your digital profile right away.

Please refer to [Annex I](#) for a comprehensive guide to creating your personal portfolio site.

### 2.4 THE ZERO MEASUREMENT

The actual practical training programme starts with a zero measurement, for which you have to register yourself. Your internship office will inform you about how you can do this. The purpose of this zero measurement is to determine which general skills, communication skills and professional attitude you already possess and which skills can be further developed. The generic learning outcomes serve as a starting point. The zero measurement can take place in different ways: an oral assessment, a 360-degree feedback assessment, a self-assessment or a combination of these methods. Your internship office determines in what form and with what depth the zero measurement will take place and where and by whom you can have the zero measurement carried out.

## 2.5 THE TRAINING PROGRAMME

Based on the results of the zero measurement, you will follow a training course for at least three days each practical training programme year (i.e. nine in total). The training programme is therefore specifically aimed at the (further) development of general and communicative professional skills (the generic learning outcomes). The exact form of the training programme may vary from provider to provider and from professional context. It is also determined by the generic learning outcomes, your own interests and your development points. In any case, it is important that:

- Based on the results of the zero measurement, you are (partly) offered a differentiated offer (fully or partially customized);
- The training programme is in line with the orientation of your practical training programme and is focused on the accountancy profession. This is expressed, among other things, in the case histories that are used;
- The training programme relates to the generic learning outcomes of the CEA;
- The development of personal competencies is central to the approach of the training programme;
- The training programme is aimed at enabling you to function at the level of an aspiring professional accountant at the end of your practical training programme.

Internship offices, educational institutions and other organisations can choose to integrate the intervision interviews into the training programme. The NBA website lists the organisations where you can follow the training programme.<sup>6</sup>

If you started the practical training programme with a shortening request of one or two years, you must follow the full training programme within the remaining practical training programme, unless you have been exempted from this separately from your internship office. In this case, the exemption from the training programme can be for a maximum of six days. It must be clear which generic learning outcomes are covered by the exemption issued for the training programme and which generic learning outcomes must subsequently be covered in the training programme.

## 2.6 ORIENTATION PHASE REPORT

Part of the orientation phase is a report, in which you record in a maximum of one and a half pages what you have done to orient yourself on your practical training programme and your development into an aspiring professional accountant. Please explain how you want to get from IST (beginning) to SOLL (end). How do you realise your personal growth, and how do you ensure diversity in your work with your mentor? In this report, you will include:

- What agreements you have made about this within your work environment;
- For which engagements you will be deployed in the first practical training programme year to achieve your learning objectives and which hours you will make for this (annual and hour planning);
- What role your mentor and any others will play in this;
- How your mentor will guide you through this.

In any case, the report must clearly and concretely show how both you and the mentor have implemented your orientation phase. You eventually upload this report in the appropriate building block 'Report orientation phase' in your portfolio site.

*Please note! Are you following the Assurance orientation course? Therefore, consider in advance whether you want to graduate for the Sustainability Endorsement and what that means for your efforts in relevant (assurance) engagements (see section 4.3).*

*Are you following the Accountancy for SME orientation course? Therefore, take a good look at what conditions apply to, among other things, the performance of (Other) assurance engagements and what this means for your planning (see chapter 3).*

<sup>6</sup> To do this, visit the following page on the NBA website: [Providers of practical training programme for accountants](#)

## 2.7 THE PERSONAL DEVELOPMENT PLAN (PDP)

The most important part of the orientation phase is to have you write a personal development plan (PDP) based on the results of the zero measurement and the conversations with key figures. In this personal development plan, you show that you have oriented yourself to your own work environment and you draw up a global plan for the entire practical training programme with a concrete interpretation for the first year.

The PDP is created in your portfolio site and consists of at least the appropriate mandatory (predefined) building blocks. In the blue table below you can see which building blocks these are and what you need to do for them.

Building block	Explanation	Hand-in instruction
<b>The Home Page ("Over Mij") ("About Me")</b>  <b>Wie ben ik? Who am I?</b>  <b>Waar sta ik nu? Where am I now?</b>  <b>Wie ben ik als startbekwame accountant? Who am I as an aspiring professional accountant?</b>	<p>Your home page is your business card. It gives your mentor, reviewer and examiner a picture of the person whose development they have to form an opinion about. Therefore, pay sufficient attention to it.</p> <p>In 'Who am I?' you tell something about who you are as a person. You can describe this, for example, on the basis of personal experiences and interests.</p> <p>Under 'Where am I now?' you mention where you are now (IST position). You can indicate what your position is, what training (and courses) you have followed, what work experience you have and what other knowledge and experience you have gained that are important in the context of the practical training programme. But also how you stand in life and what your motivations are.</p> <p>In 'Who am I as an aspiring professional accountant?' you then describe where you want to end up at the end of the practical training programme (SOLL position). This is largely determined by the programme that you have to follow during the practical training programme, aimed at achieving learning outcomes, and partly by your own ambition. You may want to put certain accents in your work.</p>	<p>The introduction page consists of various building blocks, which you fill with text and/or photos. Optionally, you can add non-predefined building blocks, in which you can place extra material.</p>
<b>Snapshot progress table (submission document)</b>	<p>In the progress table, you indicate which learning outcomes are under development, which learning outcomes have been achieved and the hours spent on the various phases of the work domains. In doing so, you indicate where in which documents in the ELO your supervisor and reviewer can read that you have worked on the specific learning outcomes or engagement phases. This concerns the hours that you have realised within the orientation phase up to the moment you hand in your PDP.</p> <p>Prior to each (six-month) interview, you must have updated the progress table. If you describe in the annual report that you have worked on learning outcomes or have achieved learning outcomes, you update the progress table immediately, so that there is a connection between the annual report and the progress table. You can take a 'snapshot' at any time. A PDF will then be generated of the previously updated table. You can then place these in the ELO with your reports.<sup>7</sup></p>	
<b>Learning objectives (text block)</b>  <b>Year: 1,2,3</b>	<p>In consultation with your mentor, you formulate learning objectives based on your initial situation and the desired final goal, which focus on both professional skills (generic learning outcomes) and more subject-oriented competencies. In the same building block in which you formulate your learning objectives, you indicate during the year – as part of the annual report to be submitted – how you have worked on the</p>	<p>The building block 'Learning Objectives' is a text field. You can choose how you want to present the learning objectives in it. Keep in</p>

<sup>7</sup> In the ELO, under each task in the activity plan, you can find a direct link to the current status of your progress table.



	<p>learning objectives, whether they have been achieved and what the consequences are for the next practical training programme year. In this way, planning and realisation always remain connected.</p> <p>A learning objective indicates what you want to achieve with the practical training programme. A learning objective clearly and concretely specifies what you want to master in terms of knowledge, insight and skills. The final level to work towards is that of an aspiring professional accountant. The learning outcomes are normative, but are not learning objectives in themselves (always make the connection!). So always make sure that your learning goals are personal and in line with what you still need and want to learn in practice. Make sure that you formulate both learning objectives that relate to your professional development and learning objectives aimed at your personal (general and communicative) skills and professional attitude.</p> <p>You describe your learning goals in a SMART way (specific, measurable, achievable, realistic, time-bound). For example:</p> <p><i>"At the end of the first year of the practical training programme (time), I am able to (specifically) control the A&amp;A-2 attainment target (to recognize the expectations of the client and users of the engagement) during an annual accounts audit within the process of accepting the engagement. In the engagement acceptance interview, I recognize and make explicit the client's expectations (measurable). I have previously been present at engagement acceptance interviews and now I am ready to conduct the engagement acceptance interview myself (realistic). The conversation is carried out under the supervision of the mentor and I test whether I have properly articulated the client's expectations (acceptance)."</i></p> <p>Once you have formulated your learning objectives in consultation with your mentor, you will also look at how you want to work on them (by means of which activities, or professional products<sup>8</sup> or following which training courses) as part of your PDP. Indicate this as concretely as possible for each learning objective.</p>	<p>mind that you use the same building block to give a picture of the realisation of your learning objectives during the year (as part of your annual report). Your internship office can give separate instructions for this.</p>
<p><b>Report of the orientation phase (submission document)</b></p> <p><b>Year: 1</b></p>	<p>In the report of the orientation phase, you record in a maximum of two sheets what you have done to orient yourself on your practical training programme and your development into an aspiring professional accountant. Explain how you think you will get from IST to SOLL. You include:</p> <ul style="list-style-type: none"> <li>▪ what agreements you have made about this within your work environment;</li> <li>▪ how your training programme following from the zero measurement will help you with this;</li> <li>▪ which engagements you will use in order to achieve your learning objectives (note: this <u>must</u> include an annual schedule of customers, activities and associated hours distribution for practical training programme year 1);</li> <li>▪ what role your mentor (and any others) will play in this and how they will guide you.</li> </ul>	<p>You upload your report in the appropriate building block in year 1.</p>
<p><b>Intervision interviews (return document)</b></p> <p><b>Year: 1,2</b></p>	<p>In the first and second practical training programme year, you will have an intervision interview every six months. During these conversations, you will discuss with other trainees the possible solutions to (anonymised) problems that you encounter during your practical</p>	<p>Upload the proof of participation in the building block. Add a short explanation</p>

<sup>8</sup> A professional product is the demonstrable end result of a work process or engagement to which you have contributed, such as a management letter.

	<p>training programme. By having these conversations, you learn from each other and that contributes to everyone's professional development.</p> <p>The first intervision meeting is part of the orientation phase. For example, if you experience problems with filling in the PDP or do not receive sufficient guidance in doing so, this may be the subject of this conversation.</p>	(maximum of a few lines).
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### SUBMISSION OF THE PDP

Within five months of the start of the practical training programme at the latest, you must submit the PDP to the reviewer with the request to provide feedback. When you are ready and have all the building blocks of your PDP ready, go to the relevant task in the activity plan in the ELO and hand it in. Your supervisor will be asked to confirm in the task that coordination has taken place about your PDP and that he or she has definitively agreed to it. The reviewer will then receive a freeze from your portfolio site. Make sure you include in the explanation which building blocks your PDP consists of, so that your reviewer can give targeted feedback. Your reviewer has four weeks to do this. You will then discuss with your mentor in your first (formal) mid-year interview whether you will adjust your PDP on this basis. If you have demonstrably worked on it, your PDP cannot in principle be rejected, but it may of course be necessary to improve it based on the feedback from your reviewer.

If you submit your PDP too late, the end date of your practical training programme year will be postponed by the time of the exceedance (per month), provided that you have demonstrably oriented yourself on your development during the practical training programme. So it is possible that you have to take a little longer for your orientation. This is possible, but it also affects the total duration of the practical training programme.

Are you unable to show that you have paid attention to your orientation and, for example, have you not undertaken certain (mandatory) activities or filled in building blocks? Then the start date of your practical training programme will be postponed to the first day of the next month. Because you have not used the time allotted for this sufficiently in that case, it does not count towards the minimum three years of practical training programme that you have to follow.

You can also ask your supervisor or other key figures for feedback on your portfolio site in the meantime by inviting them directly to do so. On the information page in the ELO 'Info NBA Practical training programme' under 'Instructional films' you can find instructional videos for submitting the PDP or asking for interim feedback.

### THE ROLE OF THE REVIEWER

The reviewer provides feedback to your PDP. Take this seriously, because ultimately your reviewer will have to assess your progress and development to become an aspiring professional accountant on the basis of your PDP and annual reports. A good interpretation of your PDP is half the battle.

When the reviewer has given feedback on your PDP, you immediately process this on the portfolio site. These adjustments will then only be assessed when your portfolio site containing the annual report is submitted at the end of the practical training programme year.

*Tip: as an additional tool when drawing up your PDP, also check the corresponding assessment frameworks for Accountancy for SME ([Annex VII](#)) and Assurance ([Annex VIII](#)) respectively.*

## 2.8 THE MID-YEARLY INTERVIEW

Every six months, you discuss the progress of your practical training programme with your mentor. You will receive both reminders from the ELO for this, so that you know when the conversation must have taken place. The 'Mid-year interview' task in the ELO includes an overview of (possible) topics of discussion, which serves as a tool for the conversation to be held. The feedback and feedforward from the mentor that you receive during the interview provide input for drawing up and adjusting your PDP and annual report. In this case, the first mid-year interview during your

first year of practical training programme is mainly focused on discussing the feedback on your PDP from the reviewer.

In the task in the ELO, you indicate which topics you have discussed and briefly explain which changes on the portfolio site this has led to (for example, this could be the adjustment of your planning or learning objectives or the description of a dilemma as part of your dynamic annual report). You also indicate what agreements you have made about the continuation of your practical training programme (this can be, for example, agreements about your commitment to certain engagements, following certain training courses, but also about the supervision by your mentor). The records in the task give your internship office (partly) the opportunity to follow your development.

Please refer to [Annex IV](#) for more information on the various topics of the mid-year interview.

## 2.9 THE ANNUAL REPORT

You conclude each practical training programme year with an annual report in which you describe your annual activities and development to become an aspiring professional accountant. You demonstrate to what extent you have achieved the learning outcomes and your development meets the requirements of the practical training programme. The reviewer approves (or rejects) the report and assesses whether your work and development fit the expected level in that phase.

The annual report consists of various components and is drawn up during the practical training programme year by adding these components to the relevant building blocks on the portfolio site. This shows how you have achieved the learning objectives (such as the CEA learning outcomes) within a work domain for each phase. In your report, you mention the various relevant professional products, but you do not add them. For each phase, you pay attention to relevant topics within the work domain:

1. The learning objectives;
2. The work carried out with a substantiation of the CEA learning outcomes achieved for each phase of a work domain;
3. Application of theoretical knowledge and laws and regulations;
4. Current rulings of the Chamber of Auditors;
5. Communication skills;
6. Professional attitude;
7. Dilemmas (years 1 and 2);
8. The three streams<sup>9</sup>: corporate governance, the public role of the accountant and ICT (which programmes have you worked with and which ICT aspects did you have to deal with at the client?);
9. Self-reflection;
10. The guidance of the mentor and/or the supervisor on the engagement.

By describing anonymised engagements that you have dealt with, you demonstrate that you are able to broaden or deepen your practical training programme. You show that there is professional development.

### THE ANNUAL REPORT ON THE PORTFOLIO SITE

The annual report is a dynamic 'document' that you build up in different building blocks on the portfolio site and can continue to edit throughout the year. You do this in close consultation with your mentor, with whom you have a conversation about your development at least every six months. These conversations form important input for your annual report and any adjustment of your planning (PDP and/or planning next year).

As can be seen in *Figure 3* (next page), a number of predefined and non-predefined building blocks have been determined on the portfolio site for the annual report – just like with the PDP – (dark and light orange respectively).

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<sup>9</sup> More information about this can be found under the heading 'Streams' on page 21.

CV	Dilemma	Intervisie gesprekken	Leerdoelen	Moment opname voortgangs tabel	Nulmeting	Opleidings documenten	Oriëntatie Accountancy MKB
Oriëntatie Assurance	Oriëntatie Assurance incl. Duurzaamheid	Overige uploads/extra documentatie	Planning volgend jaar	Referaat	Referaat gegevens	Reflectie	Trainingen/ leerervaringen
Uitspraak Accountants kamer	Verslag Oriëntatie fase	Verslag van werkzaam heden	Waar sta ik nu	Wie ben ik	Wie ben ik als startbekwame accountant?	ICAIS	Duurzaamheid
Verkorting	Halfjaar gesprek						

Figure 3: building blocks on the portfolio site

### PREDEFINED BUILDING BLOCKS OF THE ANNUAL REPORT

In the blue table below you can see which mandatory predefined building blocks the annual report consists of, and what the corresponding hand-in instruction is.

Building block	Explanation	Hand-in instruction
<b>Snapshot progress table</b> <i>(return document)</i>  <b>Year 1,2,3</b>	<p>In the progress table, you keep track of which learning outcomes you still need to develop and which you can consider to have been achieved. You also keep track of how many hours you have spent on relevant work, in accordance with the regulations of the CEA. By taking a snapshot of this, you give a representation of the state of affairs. During the conversations with your mentor, this is an important tool to check whether you agree on your development.</p>	<p>Take a snapshot and upload it in the corresponding building block in the relevant year.</p>
<b>Learning objectives</b> <i>(text block)</i>  <b>Year 1,2,3</b>	<p>During the year, in the same building block in which you formulated your learning objectives as part of your PDP or your planning for the following year, you keep track of how you have worked on your learning objectives (by performing certain activities, following training courses and intervention, etc.), to what extent you have achieved the learning objectives and what the consequences of this are for the next period. Have the learning objectives been achieved or do they need to be adjusted? Does your intended development require new learning goals?</p> <p>A learning objective indicates what you want to achieve with the practical training programme. A learning objective clearly and concretely specifies what you want to master in terms of knowledge, insight and skills. The final level to work towards is that of an aspiring professional accountant. The learning outcomes are normative in this respect, but are not learning objectives in themselves. So always make sure that your learning goals are personal and in line with what you still need and want to learn in practice. Make sure you formulate both learning objectives that relate to your professional development and learning objectives aimed at personal skills.</p> <p>Once you have formulated your learning objectives in consultation with and in response to the feedback from your mentor, you will also look at how you want to work on them (by means of which activities, or professional products or following which training courses) as part of your planning. You can adjust your learning objectives if</p>	<p>As part of your PDP or in your planning for next year, you have already formulated learning objectives in the building block.</p> <p>The building block 'learning objectives' is a text field. Ultimately, you can choose how you want to present the learning objectives. Your internship office can give separate instructions for this.</p>

	necessary, but make sure that it is always clear what the original learning objective was and how you worked on it. Ultimately, this in turn has consequences for the planning of your next practical training programme year.	
<b>Report of work (text block)</b>  <b>Year 1,2,3</b>	In this you describe the most important engagements you have carried out during the year, your own role in this and the application of the theory/regulations. In the reports of the first and second year, you also work out a dilemma. In <a href="#">Annex III</a> you will find a more detailed explanation of what should be covered in this part of the annual report.	You make your report of work in the building block. <a href="#">Annex III</a> gives two example tables, which you can use to shape your report.
<b>Trainings/learning experiences (return document)</b>  <b>Year 1,2,3</b>	During your practical training programme, you will follow a training programme aimed at developing your professional or generic skills, as included in the CEA learning outcomes.	Upload the certificates of your training courses, or learning activities, in the building block. Add a brief explanation: <ul style="list-style-type: none"> <li>▪ Date</li> <li>▪ Institution name</li> <li>▪ Document name</li> </ul>
<b>Intervision interviews (return document)</b>  <b>Year 1.2</b>	In the first and second practical training programme year, you will have an intervision interview every six months. During these conversations, you will discuss with other trainees the possible solutions to (anonymised) problems that you encounter during your practical training programme. By having these conversations, you learn from each other and that contributes to everyone's professional development.	Upload the proof of participation in the building block. Add a brief explanation to this.
<b>Planning next year (text block)</b>  <b>Year 1.2</b>	Your planning for the next practical training programme year logically follows from what you have undertaken in the previous year (report of activities and feedback on the learning objectives), what you want to achieve (your SOLL position as laid down in the building block 'Who am I as an aspiring professional accountant' on your introduction page) and the agreements you made during your orientation phase. In your planning, indicate: <ul style="list-style-type: none"> <li>▪ A description of the customers and the work you will perform for them and within which work domains they fall;</li> <li>▪ The role you have in this and the level at which you will perform the work;</li> <li>▪ The relationship with the (expected) applicable laws and regulations;</li> <li>▪ The progress in your theoretical training and the relationship with the work to be performed;</li> <li>▪ A schedule of hours of the work to be performed;</li> <li>▪ Personal development points and learning objectives in relation to the CEA learning outcomes;</li> <li>▪ Changes (in the work situation) compared to the PDP and the agreements you have recorded in the report of the orientation phase.</li> </ul>	You make your planning in the building block. We advise you to include your learning objectives in the appropriate building block on the corresponding (next) tab, so that you can provide feedback on them as part of your next annual report. If you do this, refer to this in the 'Planning next year' building block.
<b>Thesis (text block and submission document)</b>  <b>Year 3</b>	In the second semester of the third year of the practical training programme, you will participate in a thesis group. In a written document, you describe an engagement you have carried out, the dilemma or dilemmas you have encountered and the choices you have made. You indicate how you have dealt with the dilemmas and place them in a social context. Ultimately, you present and discuss your case in your thesis group. You do this engagement at an	In the 'Thesis (Referaat)' building block, indicate when you made your report (date presentation), the name of the institution and the names of your lecture supervisors. In the 'Thesis'



	internship office or educational institution that is accredited for this purpose.	building block, you upload the case elaboration.
<b>Reflection on practical training programme (text block)</b>  <b>Year 3</b>	<p>At the end of your practical training programme, you will take your integrated final examination, partly on the basis of your portfolio. You start this exam with a presentation in which you reflect on your development from 'starter' to 'aspiring professional accountant' on the basis of your portfolio. You show how you have carried out engagements in the past and how you now, with today's knowledge, come or would come to a professional judgment. You can do this on the basis of two or three engagements from your portfolio. This gives you the initiative in your exam and allows you to steer the conversation, to a certain extent.</p> <p>In the last conversation with your mentor, you look back on your practical training programme and ahead to your (presentation at the) exam. Together you can look at which cases (possibly related to current affairs) you can best show your examiners that you have developed into an aspiring professional accountant, so that they can discuss this with you.</p>	Indicate in the building block what results your reflection has yielded. You can also add the non-predefined 'other uploads/additional documentation' building block to upload your presentation.

### NON-PREDEFINED BUILDING BLOCKS OF THE ANNUAL REPORT

Not all parts of the annual report are set out in mandatory building blocks on the portfolio site. This is because these components do not recur in every practical training programme year. For these situations, you can therefore use a non-predefined building block.<sup>10</sup> In the table below (next page) you can see all non-predefined building blocks.

Building block	Explanation	Hand-in instruction
<b>Dilemma (text block)</b>  <b>Year 1.2</b>	<p>In the first and second year, you will deal with at least one dilemma that matches the level at which you function in terms of complexity. The dilemma must have occurred with one of the engagements you have carried out. The dilemma must be a relatively difficult choice for you personally from several possible solutions, with each possible solution having advantages and disadvantages or positive and negative consequences. It brings tension and the feeling that choosing is not easy to do. A technical problem that can be solved on the basis of legislation and regulations is therefore not a dilemma.</p> <p>By working out a dilemma, you prepare for the thesis that you follow in the third practical training programme year.</p>	You can incorporate the dilemma into your 'report of activities' or add this non-predefined building block to your portfolio site.
<b>Ruling of the Chamber of Auditors (text block)</b>  <b>Year 1,2,3 (at least 2 judgments)</b>	<p>Reflect on one or more of the engagements you have carried out based on a ruling by the Chamber of Accountants. What can be learned from this? What consequences does the ruling have and what is your opinion about it? During the practical training programme, deal with at least two statements.</p>	You can incorporate the ruling of the Chamber of Accountants into your 'report of activities' or add this non-predefined building block to your portfolio site.
<b>Sustainability (Assurance only) (return document)</b>	<p>To be eligible for the Sustainability Endorsement, you must account for at least 660 hours of sustainability activities. At least 330 hours of this work must concern Sustainability Assurance. You can register</p>	Add the building block to the portfolio site and add the accountability table

<sup>10</sup>For example, use the 'Sustainability' building block to include your justification for activities aimed at obtaining the Sustainability endorsement in the NBA register (Assurance only).

	<p>your relevant activities that are eligible for this in the accountability table in the ELO.<sup>11</sup></p> <p>Even if you first want to graduate without the endorsement, we advise you to register any relevant activities, because you can still use them if later at any point you'd want to obtain the endorsement.<sup>12</sup></p>	<p>(<i>verantwoordingstabel</i>). You can add the table, just like the snapshots of the progress table, in multiple years. Then make sure that at the end of your practical training programme you upload your complete accountability in your final year.</p>
<p><b>ICAIS</b> (<i>return document</i>)</p>	<p>The ICAIS-engagement is optional. If you can demonstrate that you sufficiently cover the learning outcomes for ICAIS in your work environment, you do not need to carry out a separate ICAIS-engagement for this. Whether this is the case is a subject of discussion with your mentor, among other things.</p> <p>If you think you have paid enough attention to the ICAIS learning outcomes, you can upload the table in the form 'ICAIS 2024 – orientation Assurance/Accountancy-SME'<sup>13</sup> (or your own accountability document made available by your internship office) in this building block. Discuss the table with your supervisor or an in-house expert in the field who has been involved in the engagements you have completed (you can invite this person to your portfolio site to provide feedback). If you still need to carry out the ICAIS engagement, you can submit it in the appropriate task "ICAIS engagement" in the activity plan.</p>	<p>Add the building block to the portfolio site and add the completed table in the form 'ICAIS 2024 – orientation Assurance/Accountancy-SME' or an accountability document made available by your own internship office.</p>

*Please note! The term non-predefined building block does not mean that you do not have to use it. It mainly depends on the year when you use it. The 'ICAIS' building block, for example, is not predefined, but only because you (or the internship office) basically decide in which year of your portfolio site it will be placed.*

## LAWS AND REGULATIONS

It is important that you show in the annual reports why and how you have applied laws and regulations. You substantiate your actions in the audit process from the laws and regulations. You must be able to substantiate your choices for all parts of the audit process from the perspective of the laws and regulations.

## DILEMMA'S

In the annual report of years 1 and 2, you also deal with one or more *dilemmas* in accordance with the level of your practical training programme.

*A dilemma is a choice from two or more alternatives, which are equally (un)attractive, where the choice relates to an issue or situation in your professional practice that you have had to deal with yourself in the context of an engagement relevant to the practical training programme.*

The complexity of the dilemmas is in line with the level at which you function. In the first year of the practical training programme, these are relatively simple dilemmas. In the second year of practical training programme, the complexity of the dilemmas increases. Often a dilemma also has a relationship with the VGBA or the ViO.

<sup>11</sup> Use the accountability table in the ELO with the accompanying explanatory document (see 'Info NBA Practical training programme').

<sup>12</sup> For more information about this, see also the FAQ list on the NBA website: [FAQ's Practical training programme](#)

<sup>13</sup> These and all other ICAIS forms can be found on the information page in the ELO under 'Info NBA Practical training programme'.

## STREAMS

There are three specific "streams" in the programme, which you should pay attention to in your annual reports:

1. *The public role of the accountant.* As an accountant, you play an important role in society. As an accountant, you serve the public interest. That is why there are also a number of learning outcomes specifically aimed at the public role of the accountant.
2. *Corporate Governance.* Corporate Governance refers to the system of rules, practices, and processes by which a company is governed and controlled. This stream must be discussed separately in your annual reports.
3. *ICT.* A relatively large amount of attention is paid to ICT in practical training programme. In your annual report, you indicate how you have dealt with applications and how those applications have influenced (the results of) your work. The ICAIS engagement explicitly pays attention to ICT.

'Streams' means that these important topics are (or can be) discussed throughout the entire programme, in multiple fields or work domains.

## ACCOUNTABILITY OF THE LEARNING OUTCOMES ACHIEVED

In the annual reports, you indicate in which work domains you have carried out engagements. The work domains are divided into phases (contract acceptance/continuation, planning, execution and completion). For each phase, indicative professional products are indicated that you can work on during the practical training programme. By working on these professional products, you meet the CEA learning outcomes associated with that phase. On the basis of the professional products, you justify which CEA learning outcomes you have met.

## SUBMISSION OF THE ANNUAL REPORT AND THE SUBSEQUENT HALF-YEAR APPRAISAL

During the mid-year interview at the end of each year, you will discuss your (draft) annual report. In preparation, it is therefore advisable to share your portfolio site with your mentor in good time (if you have not already done so immediately after registering for the practical training programme) and to ask them to go through the various components (building blocks). The idea is that the mentor then provides feedback on the various building blocks while viewing your portfolio site. This can be done in three ways:

- Via the feedback clouds on the right side of each building block on the portfolio site itself;
- Via the explanation field in the task of the activity plan;
- Via a separate file from your own management or one that has been published by the internship office.

*It is very important that good feedback is given on your portfolio site. As can be read above, this can be done in (three) different ways. In this way, the reviewer can test the contact that has taken place between you and your mentor. This assessment is an important part of the final assessment of your practical training programme product.*

Once you have completed all the building blocks of your annual report, including the optional ones, go to the relevant task in the activity plan in the ELO and submit your annual report to your mentor by uploading your portfolio site in the designated task in your activity plan. They will now receive a 'freeze' (snapshot) of your portfolio. Your mentor will be asked to assess your annual report, which you should have already agreed on together during your six-month appraisal. After approval, the reviewer will also receive a freeze from your portfolio site with the request to view and assess your annual report.

*Make sure that you have included in the relevant explanation of the task in the ELO which building blocks your annual report consists of! In this way, your mentor and reviewer can form their opinion in a targeted manner.*

Please note that your annual report must be submitted to your reviewer within four weeks after the end of the practical training programme year. Your mentor and you are therefore jointly responsible for submitting on time.

## EXTENSION OF PRACTICAL TRAINING PROGRAMME YEAR

In principle, an annual report relates to the past practical training programme year. A practical training programme year is at least twelve months. If there are good reasons for this, the period reported on in the annual report can be extended to a maximum period of sixteen months. During the practical training programme, you will submit at least 3 annual reports. However, if your development is not synchronized with the submission deadlines for the annual reports, it is therefore necessary to submit more annual reports (for example, four or five). It is explicitly not the intention that there are gaps between the reports, while activities are carried out during those periods that contribute to your further development.

*On the information page 'Info NBA Practical training programme' you can find instructional videos for submitting the annual report and for requesting interim feedback.*

You must have the annual report approved by your mentor within four weeks after the end of the practical training programme year. The annual report will then be assessed by your reviewer within four weeks. If the annual report is not approved by the reviewer, you will receive feedback from your mentor. All subsequent submission deadlines will be postponed by one month if the amended annual report, approved by your mentor, has not been resubmitted within two weeks of the assessment by your reviewer.

## 2.10 INTERVISION INTERVIEWS

In the first and second year, you will have at least two intervision interviews per practical training programme year. So you have at least four interviews until you have started the third year of the practical training programme. If you have already had six interviews and have not yet started the last year of the practical training programme (because it takes you longer before you reach the last year of your practical training programme), your obligation to conduct intervision interviews expires. Depending on your internship office, intervision interviews may be part of the training programme.

*The proof of participation in the intervision interviews, together with a brief explanation of this, must be submitted in the appropriate building block on the portfolio site.*

Conducting intervision interviews can make a good contribution to your professional development. In an intervision group, you can discuss personal anonymised work problems and find out what you have done well and what you have done less well. In this way, you learn from each other how to deal with practical work problems. Learning from each other is therefore an important goal of the intervision discussions. In addition, these interviews contribute to meeting the learning outcomes. Internship offices can also link themes to this, appropriate to the specific character of and developments in the trainee's work environment (such as fraud and ICT). This ultimately depends on the internship office.

## INTERVISION GROUP

An intervision group ideally consists of a maximum of eight people. The group consists of equals and the intention is that each member discusses an anonymized work problem. The intervision interviews are supervised by an expert. This intervision coach first holds one or more introductory meetings with the group, in which he explains what is expected of the participants in the intervision group.

The group itself appoints a moderator who ensures that the meeting runs smoothly. That moderator cannot discuss work problems at the same time. If the moderator discusses his or her own problems, one of the other attendees temporarily takes over the role of moderator. The intervision coach is present in the background, monitors the procedures and agreements and can intervene if necessary.

The moderator has the following tasks:

- Monitoring the time;
- Ensuring equal input from everyone;

- Leading and (where necessary) summarizing the conversations.

The moderator must ensure that there is no atmosphere of attack and defence, and that everyone is treated with respect. The referee supervisor supports the intervention group and the discussion leader and can intervene if there is reason to do so.

## APPOINTMENTS

In order for an intervention group to function properly, agreements must be made. In preparation for intervention, the following agreements apply:

- ✓ There is a hard turnout obligation. The intervention coach keeps track of the attendance lists;
- ✓ Attention is paid to equality and collegiality in the group;
- ✓ Safety and trust are the basis for an intervention group. What is shared in the group stays within the group;
- ✓ The intervention coach indicates in advance how long an intervention meeting will take, who prepares what when and what homework you have to do;
- ✓ The intervention coach makes a good planning in advance, for example once for a year, every two months or once a quarter;
- ✓ Agreements are made in good time about the interview date and the final evaluation;
- ✓ A space is used that is quietly located, has a pleasant atmosphere and where the participants are not disturbed;
- ✓ You do intervention for yourself. It serves their own quality and professionalization. You actively participate.

## IDENTIFYING THE PROBLEMS

You formulate the work problem in such a way that it cannot be traced back to a specific case. In other words, the work problem you mention is not case-related, but rises above a specific customer-related situation. Think of the relationship with colleagues, the quality of the feedback and the way in which customers are assigned. The collection of work problems can take place in different ways:

- Formulating the work problems at the beginning of the meeting, for example by inserting a short reflection period;
- Have the work problem formulated at home and possibly have it recorded and introduced in writing;
- Have the various work problems put on the flap-over and then let the group decide which problem or problems they want to work on.

Sufficient time and attention must be devoted to making an inventory of the work problems. In the intervention group, work problems that have not yet been solved are preferably discussed.

## EDUCATION REQUIREMENTS

If you have not received an exemption for part of the training programme (and therefore have to spend at least three days a year on the training programme), you may integrate the intervention interviews into the training programme (up to a maximum of one half-day per year). You can therefore follow the intervention interviews separately or possibly as part of the training programme. The results of the intervention interviews can be read in the annual reports.

### 2.11 THESIS

In the second semester of the third year of your practical training programme, you will perform a thesis. This shows that you are able to deal with situations that the theory and/or the laws and regulations do not immediately provide for or that are therefore restrictive. During the practical training programme, you will develop into an aspiring professional accountant, who - partly depending on the chosen training orientation - can fulfil different roles of the accountant. In the report, these roles of the accountant become visible to a greater or lesser extent and you demonstrate that you have the required communication skills.

In a written document, you describe the engagement you have dealt with and the dilemma or dilemmas you have encountered. You indicate how you dealt with the dilemmas. Then you place the dilemmas in a social context.



In a lecture group, you defend the choices you have made with regard to the dilemmas in a presentation. Such a thesis group consists of four to six trainees. After you have defended your choices regarding the dilemmas, you will discuss with the fellow trainees on the basis of statements about the social significance of the dilemmas you have faced. In a number of meetings you follow a programme that eventually leads you to the defence of your report. You will participate in the lecture when you are in the second semester of the last year of your practical training programme and function at the level of an aspiring professional accountant. To support you in your report, the NBA has drawn up the *Thesis Guideline*.<sup>14</sup>

Educational institutions and internship offices accredited by the *Practical Programmes Board (RPO)* give you the opportunity to participate in a lecture group. Before you register for participation in a reference group, you should first contact your internship office to coordinate the rules your internship office applies for this.

*On your portfolio site, under the 'Thesis data' building block, indicate when your thesis took place (date of presentation), the name of the institution and the names of your reference supervisors. In the 'Reference' building block, you upload the case elaboration.*

## 2.12 INTEGRATED FINAL EXAMINATION

The practical training programme is concluded with an oral final exam. The integrated final examination determines whether you function at the level of an aspiring professional accountant. For this, it must be assessed whether you have the corresponding competencies. The CEA has formulated 13 core competences for the competent auditor (see section 1.6). The final examination focuses in particular on the learning outcomes associated with the following five core competences:

1. Independently directing and executing assurance engagements, assurance-related engagements and other engagements;
2. To be aware of the public role of the auditor, to act in accordance with the fundamental principles referred to in the Rules of Professional Conduct and Practice for Accountants, and to put the public interest first;
3. In his professional practice, apply the required professional critical attitude in order to arrive at independent and professional judgment;
4. Accountability for one's own performance as an auditor;
5. Clear, understandable and convincing communication.

You show that you have mastered the learning outcomes that relate to the technical knowledge and skills at the required level and can also show the right attitude and behaviour (learning outcomes related to ethics/soft skills). In addition, it is important that you can show when, why and how you apply laws and regulations. You substantiate your actions in the audit process from the laws and regulations. You must be able to substantiate your choices for all parts of the audit process from the perspective of the laws and regulations.

### THE EXAM

The integrated final examination is taken by two examiners, one of whom is affiliated with a theoretical training and one working in the professional practice. The composition takes into account the programme variant in which you graduate. The *Exam Guide* indicates how the exam is structured, what the content of the exam entails and which procedures apply.<sup>15</sup> The exam covers a wide range of topics, covering all facets of the accounting profession.<sup>16</sup>

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<sup>14</sup> To do this, go to the NBA website: [Thesis guideline of the practical training programme](#)

<sup>15</sup> For more information about the integrated final examination, please consult the Exam Guide: [Exam Guide Final Exam Practical training programme](#)

<sup>16</sup> Also consult the exam page of the NBA website: [Exam of the Practical training programme](#)

The integrated final examination is the completion of the training programme and also the entrance examination to the register of accountants. It is only taken after you have met all the requirements for the practical training programme and have completed the theoretical training completely. In preparation for the oral interview, the examiners will receive access to your portfolio site.

*To register for the integrated final examination for Assurance: [Registration form oral exam Practical training programme Assurance](#)*

*To register for the integrated final examination for Accountancy for SME: [Registration form oral exam Practical training programme SME](#)*

To prepare well for the exam, we advise you to follow the exam training in advance. You can follow the exam training via the NBA, but also elsewhere. Ask the internship office where else you can follow the exam training.

### **RESULTS AND DIPLOMA**

At the end of the examination, for which a written protocol is kept, the examiners jointly determine the result. As soon as the NBA has received and processed the assessment forms from the examiners, you will receive the corresponding statement and the result form. The membership administration will then send you an information package regarding registration in the accountancy register. With the statement you can start this registration, even before you have received your diploma.

You will eventually be invited to the graduation ceremony by the NBA. This takes place every few weeks on Fridays at the NBA's headquarters in Hoofddorp and is for graduates of both AA and RA practical courses. During the meeting, you will also take the professional oath at the same time, after which you will receive your diploma.

# 3. THE PRACTICAL TRAINING PROGRAMME FOR ACCOUNTANCY FOR SME

Chapter 2 explains the general structure of the practical training programme for all trainees. This chapter describes specifically for the Accountancy for SME orientation all the work areas in which you have to perform work as a trainee and also the content and hours distribution of each practical training programme year.

## 3.1 THE FIELDS OF WORK

A work domain includes processes from acceptance of engagements to reporting to the customer and consists of related activities. Within the practical training programme for Accountancy for SME there are four work domains:

1. Other assurance engagements
2. Compiling financial statements (including advice and tax returns)
3. Tax advice
4. Business economic advice

### OTHER ASSURANCE ENGAGEMENTS

During the practical training programme for Accountancy for SME you will focus to a large extent on the Other assurance engagements.

*The definition of other assurance engagements: the performance of assurance engagements, other than the audit of financial statements, as referred to in the Detailed Provisions for Auditing and Other Standards (NV COS).*

Within the 'Other assurance engagements' work domain, you meet the learning outcomes for the Other assurance engagements. In your practical training programme, you will pay attention to at least three different types of assurance engagements (for example: assessment engagements, forecasts and subsidy engagements). Working on Other assurance engagements fits in well with the profile of the business economic advisor of the SME entrepreneur. On the other hand, it is recognised that assurance skills can also be acquired by performing audits of financial statements. The last two assurance engagements that you perform as part of your practical training programme are other assurance engagements that are performed at the level of an aspiring professional accountant. To give substance to the 'Other assurance engagements' work domain, you can therefore choose from two alternatives.

#### Alternative 1:

The minimum number of hours that must be spent in the practical training programme on the learning outcomes in the work domain Other assurance engagements for this orientation is 250 hours, in which you are involved in at least ten assurance engagements. In addition to other assurance engagements, you may also perform statutory or voluntary annual accounts audits. A maximum of 150 hours of the 250 hours applies to this. You will carry out at least three assurance engagements every year. The last two assurance engagements are other assurance engagements where you have experienced the entire process from engagement acceptance to reporting and the final discussion with the client. During the practical training programme, attention is paid to three types of assurance engagements. The last two other assurance engagements are fully elaborated and described by you in your annual report(s). Previously performed (Other) assurance engagements will be described by you concisely and in outline, in line with your training path. In your reports, you also indicate that you have chosen Alternative 1.

### Alternative 2:

If the minimum of 250 hours of practical experience during the practical training programme cannot be realised within your own work environment, you can alternatively opt for a trajectory in which at least 150 hours are combined with guidance days (contact days). The requirements for this are as follows:

- Every year, you will work on at least two assurance engagements, ranging from the elaboration of sub-areas to the elaboration of a full assurance engagement at the level of an aspiring professional accountant;
- During the practical training programme for Accountancy for SME you pay attention to at least three different types of assurance engagements. You may spend a maximum of 90 hours of the 150 hours performing voluntary and statutory audit engagements;
- The last two assurance engagements are other assurance engagements in which you have experienced the entire process from acceptance of engagement to reporting and the final discussion with the client at the level of an aspiring professional accountant;
- During the entire practical training programme, you will spend at least 150 hours (excluding the supervision days) on the execution of assurance engagements;
- For the assurance engagements to be performed, internship offices and educational institutions designated by CEA (whether or not in a partnership) may organise guidance days (6 to 8 hours per day) in which you are obliged to participate, both prior to and after an assurance engagement;
- Prior to each assurance engagement to be performed, the theoretical framework is reviewed and afterwards the decision points and dilemmas of the assurance engagement performed are presented and discussed by you in a plenary session;
- By organising these guidance days, you gain a broad insight into the (Other) assurance engagements. The time spent on this is separate from the minimum hours you have to spend on the execution of assurance engagements.
- In your annual reports, you indicate that you use Alternative 2 for the other assurance engagements. The engagements are supervised by an organisation of your choice (and accredited by the RPO). This organisation provides the guidance days and assesses the (Other) assurance engagements. In your annual reports, you indicate the type of engagements you have carried out (hiring statements, subsidy statements, forecasts, etc.) and at what level you have carried out these engagements. You do not have to elaborate on the engagements in your annual reports. In your portfolio, you include the reports of the (Other) assurance engagements that you have written for the provider of the guidance days, the assessments of these reports and presentations and the certificate.

Regardless of the variant you choose with regard to the work domain Other assurance engagements, you may use a maximum of 3 simulation engagements. These simulation engagements are offered by providers accredited by the RPO. These providers are listed on the NBA website. The last two simulation engagements are other assurance engagements that are performed at the level of a competent auditor.

*So make sure that you clearly indicate which alternative you have chosen, both in your reports and when submitting them in the relevant task in the ELO!*

### COMPILING FINANCIAL STATEMENTS (INCLUDING NATURAL ADVICE AND TAX RETURNS)

Compiling annual accounts, preparing tax returns and providing natural advice are often an extension of each other in professional practice. The compilation engagements must ultimately be carried out in full (i.e. from acceptance of the engagement to the report) at the level of a competent auditor.

During the practical training programme, you describe at least two compilation engagements. The second engagement was carried out at the level of an aspiring professional accountant. At the level of an aspiring professional accountant, you also show once how you have made tax calculations and how these calculations have led to a tax return.

The descriptions of the two compilation engagements make it clear what growth you have experienced within the work domain. Normally, the work area 'Compilation of annual accounts' (including natural advice and tax returns) can be completed in the first two years of the practical training programme. In the unlikely event that it takes you

longer to reach the required level, you may also complete this work domain in the third year of the practical training programme.

Based on the second compilation engagement (the engagement you have carried out at the level of an aspiring professional accountant), you identify developments, risks and opportunities based on your expertise, the work already performed and the knowledge of the client. The advice you provide on this basis requires little or no research and will often be given orally. You provide this advice from your natural advisory position.

### TAX ADVICE

During the practical training programme, you will pay attention to providing tax advice. You must have worked out tax advice at least once at the level of an aspiring professional accountant. This means that you must have worked out tax advice once in your annual reports. In the description, you indicate how you have grown to the level of an aspiring professional accountant within the field of 'Tax Advice'.

The level of the engagements within the 'Tax Advice' field is determined by the following criteria, among others:

- A tax engagement should not only be able to be captured in a mathematical model;
- A tax engagement may also not be able to be worked out according to a pre-programmed step-by-step plan (from, for example, the Tax and Customs Administration);
- There must be a subjective consideration of various alternatives and these must be described in the annual report;
- The problem must be worked out in the context of the entrepreneur and the company (and therefore almost always overlaps with (other) aspects of business economic advice).

### BUSINESS ECONOMIC ADVICE

Business economics advice relates to the fields of Finance, Management Accounting and Strategy and Leadership. In consultation with your mentor, you may make a balanced choice in the process from engagement acceptance to advice in the process from engagement acceptance to advice.

Examples of consultancy engagements within this field of work are:

- Supervising and drawing up a business plan;
- Drafting and elaborating (social) business cases;
- Supervising acquisitions and business succession;
- Selecting and supervising the implementation of automated systems;
- Drawing up a financing proposal and supervising the financing application;
- Advising on tax strategy issues;
- Investment Analysis;
- Process optimization;
- Development and implementation of a management accounting & control system;
- Setting up administrations;
- Business recovery & restructuring;
- Drawing up budgets, budgets and cost price calculations;
- Advising on estate and estate planning.

In 2019, a NEMACC report was published with regard to business economic advice.<sup>17</sup> Practical tips and tools are given here. This report can be used as a practical reference work when writing an advisory engagement in the context of the business economic advice component.

Refer to [Annex V](#) for an example of how to write an advisory engagement.

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<sup>17</sup> For the report in question, consult the NBA website: [The advising SME accountant](#)

### 3.2 SUMMARY OF WORK DOMAINS

The table below briefly summarizes what is expected of you within the work domains.

Work domains	Minimum number of engagements during the practical training programme	Details	Description in the annual reports
Other assurance engagements	<p><i>Variant 1:</i> 10 engagements (minimum 250 hours), distribution over the years: 3, 3, 4</p> <p><i>Variant 2:</i> 6 engagements (minimum 150 hours), each engagement is interspersed with 2 guidance days</p>	Up to 3 (Other) assurance engagements may be carried out via simulation engagements (regardless of the the variant in question)	<p><i>Variant 1:</i> The last two Other assurance engagements (carried out at the level of of an aspiring professional accountant) have to be fully worked out and described. Describe previous engagements concisely and in outline</p> <p><i>Variant 2:</i> You will have to mention that use is made of guidance days. You are required to indicate which types of (Other) assurance engagements in the context of the practical training programme have been carried out. The engagements are not worked out</p>
Compiling financial statements (including natural advice and tax declarations)	At least 2 engagements described	<p>Describe at least 1 engagement that is carried out at the level of an aspiring professional accountant</p> <p>The minimum of 2 engagements provide a comparative perspective on your growth path</p>	<p><i>Indicative:</i> Year 1: compilation engagement performed on a lower level than that of an aspiring professional accountant</p> <p>Year 2: compilation engagement carried out at the level of an aspiring professional accountant</p> <p>You indicate to which natural advice(s) to the customer have led to the compilation work. You also apply your advisory skills</p> <p>Also describe how the data from the compilation engagement(s) are used for a tax return. You work out this tax declaration at the level of an aspiring professional accountant</p>



ICAIS	One engagement	If the ICAIS learning outcomes cannot be covered by means of previously acquired experience in this field, the ICAIS-engagement will have to be carried out. If, however, this is the case, exemption from the engagement can be requested. <i>A previously performed engagement may not be older than two years.</i>	<i>Indicative:</i> Year 2 (preferred)
Tax advice	One engagement	Engagement is carried out at the level of an aspiring professional accountant. You also describe how you've reached that level	<i>Indicative:</i> Year 3
Business Advice	One engagement / business case	Engagement is carried out at the level of an aspiring professional accountant	Year 3: Tax advice and business economic advice may be combined

### 3.3 THE DISTRIBUTION OF YEARS AND HOURS

During the practical training programme, you will spend a total of at least 3,000 hours in a period of (at least) 3 years on activities that contribute to your development as an SME accountant. This means that you spend at least 1,000 hours per practical training programme year on practical training programme. Of the total of 3,000 hours of work, at least 250 hours of (Other) assurance work must be completed (or at least 150 hours in combination with the contact/guidance days) and at least 1,250 hours must be completed with work in the other work domains. This also means that 1,500 hours of practical work has not been specifically filled in. These activities can be within or outside the prescribed work domains. The other activities must be aimed at the exercise of the accountancy profession. The hours to be spent on practical training programme must be distributed evenly over the semesters.

Below is a description of each of the three practical training programme years in the Accountancy for SME orientation.

#### **FIRST YEAR OF THE PRACTICAL TRAINING PROGRAMME FOR ACCOUNTANCY FOR SME**

In your PDP, you have described a growth path in which you indicate how you will grow from your starting position (IST position) to the level of an aspiring professional accountant (SOLL position) at the end of your practical training programme. In your PDP, you have formulated learning objectives for the first year of practical training programme that you want to achieve. In the annual report of your first practical training programme year, you substantiate whether you have achieved the learning objectives for that year on the basis of professional products to which you have contributed.

By working on professional products, you demonstrate that you have the right knowledge, attitude and skills. You demonstrate on the basis of your work that you have achieved your learning goals. You know the laws and regulations and can apply them correctly. Think of the NV COS, the ViO, the Wwft, the VGBA, NOCLAR, the RJ, NVKS, and the VAO. You establish a relationship between your work and current events and you reflect on your work. In the annual report for the first year, you will elaborate on at least one (relatively simple) dilemma, pay attention to ICT and show how you have applied the components of your training programme in practice.

Taking care of administrations, compiling annual accounts, providing natural advice and taking care of tax returns are often an extension of each other in professional practice. In the first annual report, you describe various professional products in the field of 'compiling financial statements (including natural advice and tax returns)' to

which you have contributed. You will pay attention to compiling the annual accounts and preparing a tax return. In the first year, you will also perform at least three (Other) assurance engagements (variant 1) or at least two (Other) assurance engagements (variant 2).

The reports drawn up in variant 2 regarding the Other assurance engagements are assessed by the providers of the guidance days (whether or not in collaboration with an educational institution or internship office). You include these reports, the assessments of these reports and the proof of participation in the portfolio site.

## **SECOND YEAR OF THE PRACTICAL TRAINING PROGRAMME SME**

In your planning for the second year of practical training programme, you have again formulated learning objectives that you want to achieve. If these do not match your PDP, you must state that and why you deviate from it.

You handle a compilation engagement and describe your work for all phases (from engagement acceptance to the compilation statement and the discussion of the advice at the client) of the work domain 'compiling financial statements (including natural advice and tax returns)'. You will discuss the compilation of the annual accounts, the provision of natural advice and the preparation of the tax return. You show on the basis of professional products to which you have contributed, that you function at the level of an aspiring professional accountant. As a trainee, you work out at least one dilemma.

In the practical training programme for Accountancy for SME, attention is also paid to ICT in an in-depth way and partly for this reason contains an engagement for the field of Internal Control & Accounting Information Systems (ICAIS). The engagement focuses on the information management processes and ICT in an organisation in order to provide relevant and reliable information. A relationship is established between the role of ICT and the design of an administrative organisation and the internal control measures. This engagement is, preferably, made in the second year. This is only necessary if you are not sufficiently involved in engagements that cover the learning outcomes in your regular work. All the corresponding ICAIS forms can be found on the information page in the ELO ('Info NBA Practical training programme').

Since this engagement can also be integrated into the curriculum at some educational institutions, it is conceivable that you will carry it out and submit it before or after. The engagement must always be approved by your mentor. In addition, by either your reviewer or your teacher, if you are also following the engagement as part of your theoretical training.

In the second year, you will again describe at least three (variant 1) or at least two (variant 2) (Other) assurance engagements. These engagements do not have to have been carried out at the level of an aspiring professional accountant. If you have worked on professional products that do not fit within the four work domains, but that fit within the other activities (maximum 1,500 hours during the entire practical training programme), describe those activities in your annual report and indicate how you have applied the regulations (NV COS, VGBA, ViO, Wwft, RJ, NVKS, VAO, NOCLAR, etc.) in those activities. You also indicate at what level you have performed those activities (whether or not at the level of an aspiring professional accountant).

At the end of the second year, your mentor and your reviewer will estimate the time you still need to reach the level of an aspiring professional accountant. This estimate may have to do with your progress in the theoretical training and/or your progress in the practical training programme. You take this estimate into account when drawing up your planning for the third year of practical training programme. At the end of the second practical training programme year, your mentor and reviewer may therefore come to the conclusion that you still have to take (at least) two years to complete your practical training programme. If, at the end of the third year of practical training programme, it turns out that an earlier completion of your practical training programme is possible according to the mentor and the reviewer, you will still complete the practical training programme (if you have met all the conditions).

If the estimate at the end of the second year of the training is indeed that you will need more than a year to complete the practical training programme, while in the third year it turns out that the development is faster, then completion of the practical training programme at the end of the third practical training programme year is still possible. The reverse is also possible: at the end of the second practical training programme year, the mentor and the reviewer indicate that you can complete the practical training programme at the end of the third year. But at the end of year

three, it turns out that you do not yet meet all the conditions. Then the practical training programme will still be extended. The opinion of the mentor and the reviewer is substantiated in writing in the ELO.

### **THIRD YEAR OF THE PRACTICAL TRAINING PROGRAMME FOR ACCOUNTANCY FOR SME**

In the third year of the practical training programme, you will perform at least four (variant 1) or at least two (variant 2) (Other) assurance engagements. The last two engagements are Other assurance engagements. All phases of the last two engagements are described. The professional products to which you have contributed are worked out within each phase.

In the third year of your practical training programme, you describe a tax consultancy engagement. This tax advisory engagement fits within the field of 'tax advice'. For all phases of this field of work, you describe the professional products to which you have contributed. You must have carried out the engagement at the level of an aspiring professional accountant.

In the third year of your practical training programme, you also describe a business economics consultancy engagement. This advisory engagement fits within the field of 'business economic advice'. For all phases of this field of work, you describe the professional products to which you have contributed. You must have carried out the engagement at the level of an aspiring professional accountant. The advisory engagement you have carried out can (partly) relate to both the 'tax advice' and the 'business economic advice' work domain. In addition, the second semester of the third year also contains the report (see section 2.10).

At the end of the second year, your mentor and your reviewer will estimate the time you still need to reach the level of an aspiring professional accountant. This estimate may have to do with your progress in the theoretical training and/or your progress in the practical training programme. You take this estimate into account when drawing up your planning for the third year of practical training programme. You can extend your practical training programme year to a maximum of 16 months. In the event of special circumstances, you may submit a request to your internship board to extend the practical training programme year by a maximum of 12 months to a maximum of 24 months. If there are no special circumstances and you are unable to complete the third practical training programme year within 16 months, you will assume an additional practical training programme year. In that extra practical training programme year, you submit a fourth annual report, which you can submit when you have achieved the CEA learning outcomes.

At the end of the second year of practical training programme, your mentor and reviewer may therefore come to the conclusion that you still have to take longer than a year to complete your practical training programme. If, at the end of the third year of practical training programme, it turns out that an earlier completion of your practical training programme is possible according to the mentor and the reviewer, you will still complete the practical training programme (if you have met all the conditions).

## 4. THE PRACTICAL TRAINING PROGRAMME FOR ASSURANCE

Chapter 2 explains the general structure of the practical training programme for all trainees. This chapter describes specifically for the Assurance orientation all the work areas in which you have to perform work as a trainee and also the content and hours distribution of each practical training programme year.

### 4.1 THE FIELDS OF WORK

A work domain includes processes from acceptance of engagements to reporting to the customer and consists of related activities. Within the Assurance practical training programme, you will focus on two areas of work:

1. Annual accounts audits;
2. Other assurance engagements.

Attention is paid to assurance in every annual report.

*Assurance engagements: the addition of a limited or reasonable degree of assurance to financial information on a statutory or voluntary basis for the benefit of data subjects, by performing activities that lead to the provision of the correct reporting.*

#### ANNUAL ACCOUNTS AUDITS

The financial statements provide an annual overview of the financial situation of an organisation. It consists of an annual report of the board, a balance sheet, a profit and loss account for the past year or a profit and loss account, an explanation of both, the cash flow statement and the other information containing an auditor's report in certain cases. If the auditor's report is missing, the reason for this is stated. The audit of the financial statements determines the extent to which assurance can be given about the figures in the financial statements.

As a trainee, you will grow to the level of an aspiring professional accountant. At the end of your practical training programme, you will be able to perform the audit of the annual accounts at that level.

#### OTHER ASSURANCE ENGAGEMENTS

In addition to annual accounts audits, you will also carry out Other assurance engagements during the practical training programme.

*Other assurance engagements: the performance of assurance engagements, other than the audit of financial statements, as referred to in the Detailed Provisions for Auditing and Other Standards (NV COS).*

Examples of Other assurance engagements are: review engagements of financial (financial statements) and non-financial (Tax Control Framework) accounts and forward-looking information (forecasts, prospectuses) and special audit engagements, such as subsidy statements, circulation statements and fire and business interruption investigations. Other examples are: insured interest, turnover statement, declaration of absenteeism, declaration of wage bill, declaration of division, merger declaration and hiring declaration.

During your practical training programme, you will demonstrate that you are able to perform another assurance engagement at the level of an aspiring professional accountant.

## 4.2 GRADUATING WITH THE SUSTAINABILITY ENDORSEMENT

If you follow the practical training programme Assurance, it is possible to graduate with the Sustainability endorsement. This means that after graduation, you are authorized to provide assurance on Sustainability information. In order to graduate for the Sustainability endorsement, 660 hours must have been spent on Assurance work in Sustainability reporting and other related services as part of the practical training programme. In principle, these hours are part of the 3,000 hours that must be spent on activities relevant to the practice of the accountancy profession during the entire practical training programme. However, the Sustainability hours must be accounted for separately in the accountability table (*verantwoordingstabel*) made available for this purpose in the ELO. Even if you first want to graduate without the endorsement, it is advisable to register any relevant activities in it, because you can use them if you would like to obtain the endorsement later.

The Sustainability endorsement can also be obtained if you have already graduated from the practical training programme, after which a special shortened course can be followed in that case.<sup>18</sup>

*Consult the information page in the ELO for more information about what graduating with the Sustainability endorsement means for you. On the welcome page, navigate to the 'Sustainability (Assurance only)' category.*

## 4.3 THE DISTRIBUTION OF YEARS AND HOURS

In the practical training programme, you spend at least 3,000 hours on work that contributes to your development as an accountant. This means that you spend at least 1,000 hours per practical training programme year on practical training programme. Of the total of 3,000 hours of work, at least 1,500 hours must be spent on assurance work. The hours are divided evenly over the semesters. Of the assurance activities, at least 1,125 hours must be spent on audits of the financial statements and at least 150 hours on other assurance procedures. The other 1,500 hours of practical work have not been specifically filled in. These activities can be within or outside the two work domains (audit of the financial statements and other assurance engagements). The remaining 1,500 hours must be aimed at the practice of the accountancy profession.

### FIRST YEAR OF THE PRACTICAL TRAINING PROGRAMME ASSURANCE

In your PDP, you have described a growth path in which you indicate how you will grow from your starting position (IST position) to the level of an aspiring professional accountant (SOLL position) at the end of your practical training programme. You have also described your learning objectives, which relate to the realisation of the learning outcomes and the acquisition of the necessary skills and professional attitude. You show that you are able to apply theory, including laws and regulations, in concrete professional situations, that you pay attention to current events in the performance of your work (for example, reflecting on rulings of the *Chamber of Accountants*), and identify learning points in the context of self-reflection. Furthermore, you demonstrate that you are capable of dealing with dilemmas.

In the annual report that relates to your first year of practical training programme, you substantiate whether you have achieved your learning objectives on the basis of professional products to which you have contributed. By having contributed to the realisation of professional products within (all) phases of one or more annual accounts audits, you not only demonstrate that you have fully or partially achieved your learning objectives, but you also demonstrate that you can deal with relatively simple dilemmas, your laws and regulations (NV COS, ViO, Wwft, VGBA, NOCLAR, RJ, NVKS, VAO) in practical situations, being able to establish a relationship between current events and your own work and that you can reflect on the work you have performed. You work out at least one (relatively simple) dilemma, pay attention to ICT and show how you have applied the components of your training programme in practice.

If you have worked on professional products that do not fit within the two work domains, but that fit within the other activities (maximum 1,500 hours during the entire practical training programme), describe those activities in your

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<sup>18</sup> For more information: see website [www.cea.nl](http://www.cea.nl)

annual report and indicate how you have applied the regulations to those activities. You also indicate at what level you have performed those activities (whether or not at the level of an aspiring professional accountant).

## SECOND YEAR OF THE PRACTICAL TRAINING PROGRAMME ASSURANCE

In your planning for the second year of practical training programme, you have again formulated learning objectives that you want to achieve. If these do not match your PDP, you must state that and why you deviate from it. In the annual report that relates to your second year of practical training programme, you substantiate whether you have achieved the learning objectives on the basis of professional products to which you have contributed.

In the second year of practical training programme, you must have been involved in all phases of the annual audit. This does not have to be at the level of an aspiring professional accountant, but you must have progressed to the point where you can audit complex financial statements at that level in the third year of practical training programme.

By having contributed to the realisation of professional products within (all) phases of one or more annual accounts audits, you not only demonstrate that you have fully or partially achieved your learning objectives, but you also demonstrate that you can deal with dilemmas (you must elaborate on at least one dilemma in your annual report), you can apply laws and regulations in practical situations, you can establish a relationship between current events and your own work and you can reflect on the work you perform.

In your annual report, you will discuss the following phases:

- The acceptance of the engagement/continuation of the engagement;
- The planning;
- The execution;
- The finalisation.

For each phase, you establish a relationship between the professional products to which you have contributed and the CEA learning outcomes to which you have paid attention.

In the annual report, you also pay attention to the streams (see section 2.9, p.21), with special attention being paid to ICT. For example, in your annual report, you indicate the role ICT has played in the professional products to which you have contributed.

The Assurance practical training programme also pays in-depth attention to ICT and therefore includes an engagement for the field of Internal Control & Accounting Information Systems (ICAIS). The engagement focuses on the information management processes and ICT in an organisation in order to provide relevant and reliable information. A relationship is established between the role of ICT and the design of an administrative organisation and the internal control measures. This engagement is, preferably, made in the second year. This is only necessary if you are not sufficiently involved in engagements that cover the learning outcomes in your regular work. All the corresponding ICAIS forms can be found on the information page in the ELO under the 'ICAIS' tab ('Info NBA Practical training programme').

Since this engagement can also be integrated into the curriculum at some educational institutions, it is conceivable that you will carry it out and submit it before or after. The engagement must always be approved by your mentor. In addition, by either your reviewer or your teacher, if you are also following the engagement as part of your theoretical training.

If you have worked on professional products that do not fit within the two work domains, but that fit within the other activities (maximum 1,500 hours during the entire practical training programme), you describe those activities and indicate how you have applied the laws and regulations (NV COS, VGBA, Wwft, ViO, RJ, NOCLAR, NVKS, etc.). You also indicate at what level you have performed those activities (whether or not level of an aspiring professional accountant). You will also pay attention to your professional attitude and to your general and communication skills (generic learning outcomes) and you will show how you have applied the components of the training programme in your professional practice.



At the end of the second year, your mentor and the reviewer will make an estimate of the time you still need to reach the level of an aspiring professional accountant. This estimate may have to do with your progress in the theoretical training and/or your progress in the practical training programme. You take this estimate into account when drawing up your planning for the third year of practical training programme. At the end of the second practical training programme year, your mentor and reviewer may therefore come to the conclusion that you still have to take (at least) two years to complete your practical training programme.

If the estimate at the end of the second year of the training is that you will need more than a year to complete the practical training programme, while in the third year it turns out that the development is faster, then completion of the practical training programme at the end of the third practical training programme year is still possible. The reverse is also possible: at the end of the second practical training programme year, the mentor and the reviewer indicate that you can complete the practical training programme at the end of the third year. But if at the end of year three it turns out that you do not yet meet all the conditions, the practical training programme will still be extended. The opinion of the mentor is substantiated in writing in the ELO and portfolio site.

### **THIRD YEAR OF THE PRACTICAL TRAINING PROGRAMME ASSURANCE**

At the end of the third year of practical training programme, you will have audited the financial statements at the level of an aspiring professional accountant at least two different types of organisations and have gone through all phases of the audit process. You have carried out these audit engagements in the second and/or third year of your practical training programme. At least one audit engagement was carried out in the third year of your practical training programme at the level of an aspiring professional accountant. Five types of organisations are distinguished: trading companies, production companies, service organisations, financial institutions and government organisations. In the annual report, you describe a relatively complex annual accounts audit that you performed in the third year of practical training programme. For all phases of the audit engagement carried out, you indicate which professional products you have contributed to and whether you have achieved the corresponding CEA learning outcomes.

In your annual report, you will discuss the following phases:

- The acceptance of the engagement/continuation of the engagement;
- The planning;
- The execution;
- The finalisation.

During the practical training programme, you have to perform annual accounts audits at different types of organisations, because this will develop the insight that different types of organisations require different audit approaches. In at least two types of organisations, you have audited the financial statements at the level of an aspiring professional accountant. In the third annual report, you therefore make a comparison of the core activities (assessment independence, risk analysis, final audit, audit memo, etc.) for the significant items between the two annual audits.

On the basis of the professional products to which you have contributed in both annual audits, you demonstrate that you have achieved your learning objectives, that you can apply the laws and regulations in your audit work, that you can establish a relationship between current events and your own work and that you can reflect on the work you have performed. You also demonstrate that you have applied the components of your training programme in your professional practice.

In the third year of the practical training programme, you will also participate in a lecture group (see also section 2.10). With the lecture you show that you can deal with a complex dilemma (or dilemmas) and that you are able to place those dilemmas in a social context.

You also pay attention to Other assurance engagements. In your annual report, you describe another assurance engagement that you have performed in the past practical training programme year at the level of an aspiring professional accountant. You will discuss the professional products to which you have contributed in all phases of

the other assurance engagement. You can decide for yourself at what point in the practical training programme you perform these Other assurance engagements at the level of an aspiring professional accountant.

In your annual report for the third year of practical training programme, you will discuss the three streams. Special attention is paid to the in-depth ICT component. You show that you understand the ICT process at the organisation you are auditing and what the ICT process at this organisation means for your audit approach. You give an opinion on the risks, reliability and continuity of the organisation's automated environment. You show that you understand the 'general IT controls' within the organisation you control. If an IT auditor was used in the audit of the financial statements, you show that you are able to understand, describe, analyse and interpret the results of this IT audit.

For the audit of the financial statements you have performed, you describe and analyse, in accordance with the applicable professional regulations, the influence of information technology on the organisation, including its processes, systems and governance (including ERP, cloud computing, big data, networking, privacy, social media, reporting software) and you determine the consequences for the activities to be performed by you, including the methods and techniques to be used (such as the audit software).

If you have worked on professional products that do not fit within the two work domains, but that fit within the other activities (maximum 1,500 hours during the entire practical training programme), you describe those activities and indicate how you have applied the regulations (NV COS, VGBA, etc.). You also indicate at what level you have performed those activities (whether or not at the level of an aspiring professional accountant).

## 5. SHORTENING

Someone who wants to start the practical training programme to become an accountant and has more than four years of relevant work experience may be eligible for a shortening of the programme.

### 5.1 PROCEDURE

If a trainee has gained at least four years of relevant work experience in the five years immediately preceding the practical training programme, a reduction of the practical training programme of one year can be obtained. If the trainee has gained at least eight years of relevant work experience in the ten years immediately preceding the practical training programme, a reduction of the practical training programme of two years can be obtained. The trainee always follows the last year of the practical training programme (including the annual report and any other compulsory components) and takes the integrated final examination. The quantitative (hours) requirements are reduced by 1/3 for one year and by 2/3 for two years of reduction, with the exception of the number of hours that must be spent on (Other) assurance engagements in the Accountancy for SME orientation. In the remaining practical training programme period of one or two years, all conditions set for the number of hours and engagements aimed at (Other) assurance must therefore be met.<sup>19</sup> In addition, trainees in the Accountancy for SME orientation can receive substantive exemptions for certain work domains. It is also possible (for both orientations) to obtain exemptions of up to six training days as part of the mandatory training programme aimed at the development of professional skills.

*The information page in the ELO ('Info NBA Practical training programme') under the heading 'Verkortingsverzoek' contains all the necessary forms for submitting and assessing shortening requests.*

### 5.2 ORAL DEVELOPMENT INTERVIEW

Until 1 April 2024, a trainee could receive a shortening on the basis of a written justification, which in any case consisted of reference statements and an extensive report of activities. From 1 April 2024, the written justification has been simplified, but an oral development interview is part of the application procedure. The aim of this interview is to determine the development potential in relation to the objective of reaching the level of an aspiring professional accountant within one or two years.

Applying for shortening is generally part of the trainee's orientation phase during the first six months of the practical training programme. Some internship offices can make exceptions to this.

### 5.3 THE CONDITIONS FOR SHORTENING

To be eligible for a one-year reduction of the practical training programme, a trainee must demonstrate that he or she has gained at least four years of relevant work experience in full-time (at least 32 hours per week) employment in the five years prior to the start of the practical training programme (or the start of the orientation phase).<sup>20</sup> To be eligible for a two-year reduction of the practical training programme, a trainee must demonstrate that he or she has gained

<sup>19</sup> During the practical training programme Accountancy for SME, a trainee in the practical training programme will spend at least 250 hours on at least 10 Assurance engagements or at least 150 hours on at least 6 Assurance engagements in combination with at least two counselling days per year. In the third year, the trainee is involved at the level of an aspiring professional accountant in the performance of two relatively complex Other assurance engagements (these can be simulation engagements at an accredited provider).

<sup>20</sup> If work experience has been gained in part-time employment, this can also be counted. A [graduated scale is included](#) in Annex VI.

at least eight years of relevant work experience in full-time (at least 32 hours per week) employment in the ten years prior to the start of the practical training programme (or the start of the orientation phase).<sup>21</sup>

Relevant activities are understood to mean that the trainee has worked for a substantial part in the work domains that fit the relevant orientation in the period on the basis of which a shortening is requested. A substantial part means that at least the hours prescribed by CEA for these activities must be covered for that part and that other activities have also contributed to the ability to carry out engagements within the work domains.

*Please note! Someone who worked during a period in an environment appropriate to the orientation on the basis of which a reduction is requested will have to have more than covered the minimum number of hours and engagements. If hours have to be 'gathered' in order to meet the conditions, it is not expected that the substantiality requirement will be met.*

### ORIENTATION ASSURANCE

For the Assurance orientation, this means that at least 375 hours have been spent on auditing financial statements and at least 50 hours on other assurance engagements in order to be eligible for one year of shortening and 750 and 100 hours respectively for two years of shortening and that this must be covered at an appropriately advanced level.

### ORIENTATION ACCOUNTANCY FOR SME

For the Accountancy for SME orientation, this means that at least 420 hours have been spent on activities related to assurance-related and advisory and other engagements in order to be eligible for one year's shortening and 840 hours for two-year shortening respectively, and that this must be covered at an appropriately advanced level. Please note that the minimum number of hours that must be spent on (Other) assurance engagements and the minimum number of (Other) assurance engagements that must be performed in the remaining practical training programme period must be covered.<sup>22</sup>

Someone who wants to be eligible for the shortening must have developed in such a way that the practical training programme can be completed within two years (in the case of a one-year shortening) or one year (in the case of a two-year shortening) at the level of an aspiring professional accountant, i.e. to the level belonging to the period for which the shortening was obtained. In (the report of) the orientation phase, insight is gained/given into how the trainee will develop into an aspiring professional accountant in the year or years to come.

## 5.4 THE CONDITIONS FOR SUBSTANTIVE EXEMPTIONS FROM WORK DOMAINS (ACCOUNTANCY FOR SME)

Trainees can obtain substantive exemptions for the work areas 'Compiling financial statements', 'Tax advice' and 'Business economic advice'. A substantive exemption means that the trainee does not have to justify any work (hours and engagements) in these work domains during the remaining practical training programme. This does not further shorten the duration of the practical training programme and the work domains remain part of the integrated final examination.

In the event of a one-year shortening, a trainee can receive a substantive exemption for the work domains 'Compilation of financial statements (including tax returns)' and/or 'Tax advice', if the trainee can demonstrate with concrete professional products that he or she has mastered the learning outcomes for these work domains. In the event of a two-year shortening, a substantive exemption can also be obtained for the work domain 'Business economic advice'.

## 5.5 THE CONDITIONS FOR EXEMPTIONS FROM THE TRAINING PROGRAMME

A trainee who has followed training courses in the previous two years aimed at the development of professional skills (generic learning outcomes CEA, see [Annex VI](#)) can grant exemptions for a maximum of six days of the training

<sup>21</sup> If work experience has been gained in part-time employment, this can also be counted. A [graduated scale is included](#) in Annex VI.

<sup>22</sup> During the practical training programme Accountancy for SME, a trainee in the practical training programme will spend at least 250 hours on at least 10 Assurance engagements or at least 150 hours on at least 6 Assurance engagements in combination with at least two counselling days per year. In the third year, the trainee is involved at the level of an aspiring professional accountant in the performance of two relatively complex Other assurance engagements (these can be simulation engagements at an accredited provider).

programme. These training courses must meet the conditions of the training programme in terms of content, level and objective.

An internship office can choose to make the assessment of this part of a shortening request. If an internship office does not choose to do so, any exemption requests from the training programme must be made separately through the internal procedure of the internship office.

## 5.6 THE WRITTEN APPLICATION

To apply for shortening, the trainee uses the application form(s). This includes:

- General data, including the period for which shortening is requested (one or two years);
- An overview of referees;
- A CV (can also be added separately);
- A summary of relevant work experience and qualifications obtained.<sup>23</sup>

The request shall be accompanied by reference statements (at least one reference statement per employer) and, if applicable, professional products belonging to the work domain(s) for which exemption is requested and documents associated with the request for exemptions from the training programme.

The sponsor is the accountant with final responsibility (RA or AA)<sup>24</sup> of the office or branch where the trainee has performed work during the specified period.

The trainee draws up the application form during the orientation phase in consultation with the mentor. The mentor is closely involved in exploring the possibilities of shortening and provides the trainee with honest and clear feedback with regard to the trainee's development opportunities (to become an aspiring professional accountant).

The assessment is carried out by two reviewers from the internship office that the trainee uses. They must be able to determine whether the application is correct and complete and whether the work experience requirements have been met. To this end, they assess the application form, the reference statements and the CV in their mutual context.

## 5.7 THE ORAL CONVERSATION

The oral interview with the trainee is conducted by two reviewers (specially) appointed by the internship office and aims to determine the trainee's development potential in relation to the objective of reaching the level of aspiring professional accountant within one or two years. During the approximately 45-60 minute conversation, it must therefore be clear to them whether the competencies that the trainee already possesses are at least equivalent to those after following the part of the practical training programme for which a shortening has been requested.

The evaluators note that:

- the starting level of the trainee has been adequately assessed;
- the work experience already gained has been achieved in breadth and depth at the right level;
- the remaining activities to be developed and development points to be achieved can be realised in the remaining duration of the practical training programme.

**Please note!** The interview is a development interview, or an assessment, and not an exam. A trainee who is granted a shortening does not yet have to function at the level of an aspiring professional accountant, but can potentially grow to that level within the set time. The reviewers can therefore also honour a request with the advice to give certain competencies extra attention in the remaining practical training programme years.

<sup>23</sup> For the Assurance orientation, the portfolio can also be submitted in the context of Nyenrode's Reflection Accountancy Practice (RAP) module. Because this only reports on one year (i.e. the third), reference can be made to a (limited) extent with regard to the description of the 'activities in outline' per client (under 4 of the NBA application form). Experiences from the other years (at least the last one) will therefore also have to be included to demonstrate the development.

<sup>24</sup> If the work experience was gained abroad, this can be a foreign accountant, provided that he or she is bound by similar rules of conduct and professional conduct as Dutch accountants.

## 5.8 RETAKE OR NOT?

If, on the basis of the written application, it appears that the trainee does not meet the basic conditions (number of years of relevant work experience), the application must be rejected. If the written part of the application is incorrect or incomplete, the trainee can complete it a maximum of two times. The internship office assesses this. The interview is a development interview or assessment, not an exam. It can therefore not be retaken.

## 5.9 THE REVIEWERS

The reviewers are appointed by the internship office. The reviewers meet the competency profile of the reviewer, mainly aimed at assessing the competency level and development potential of the trainee (core task 2: assesses the competency development of the trainee).<sup>25</sup> Internship offices are advised to appoint a limited number of permanent reviewers to fulfil this task.

## 5.10 TIME LIMITS

A request for shortening must be submitted to the internship office within six weeks of the start of the practical training programme for the accuracy and completeness check. Within a period of two weeks, the trainee may supplement the request at a maximum of two more times if the internship office finds that it is incorrect and/or complete. After approval, the internship office schedules a meeting with the reviewers that takes place within six weeks. The reviewers will make their assessment known within one week by placing the assessment form in the designated task in the trainee's portfolio (ELO).

Whether or not the shortening is granted has consequences for the trainee's PDP, which must be submitted to the reviewer within five months of the start of the practical training programme.

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<sup>25</sup> The interview can also be conducted by an reviewer and a mentor (competency profile core task 1: 'Monitors the learning process of trainees', professional competency 1: 'Determining starting situation and development opportunities trainee')



## 6. THE MENTOR

This chapter is specific to the mentor and deals with the most important tasks and responsibilities that he or she takes on during the supervision process of the trainee(s).

### 6.1 APPOINTMENT

As soon as a trainee starts the practical training programme, a person will have to act in the workplace to supervise the trainee. The trainee must look for a suitable mentor and register him or her with the relevant internship office, after which he or she will be officially appointed on the basis of an internal intake procedure. It is also checked whether the mentor meets the competency profile. As soon as an internship office has appointed the mentor, this is included in an appointment register that is kept by the internship office. The appointment is valid for a period of 4 years and can be renewed for a period of 4 years at a time. The mentor provides the trainee with support where necessary and has sufficient time, expertise and motivation to supervise trainees.

### MENTOR AGREEMENT

A mentor agreement is concluded between the employer of a trainee, the internship office and the mentor, in which the mentor declares to properly guide the trainee in the work and to contribute to the assessment in accordance with the relevant provisions in the Further Regulations. The employer declares to cooperate in the smooth running of the trainee's practical training programme, to enable the mentor where possible to properly supervise his trainees in their work, and to contribute to the assessment of the trainees. In principle, the agreement is signed for the duration that someone is active as a mentor at the internship office and the employer concerned. The blank version of the agreement can be found on the information page in the ELO.

### EXTERNAL MENTOR

Does a trainee work for an organisation that does not have people who can act as a mentor? Then an external mentor can offer a solution. This is a person who takes on the full guidance, but works elsewhere. In consultation with the internship office, the trainee himself provides such a suitable person. The trainee then regularly (for example, once a month) coordinates the progress of the practical training programme with this external mentor. At the end of each report, the external mentor uses the appropriate forms to report to the internship office. There may be costs associated with this. These are at the expense of the trainee's employer or at the expense of the trainee himself. It is obvious that good agreements are made about this in advance.

### 6.2 TASKS OF THE MENTOR

The mentor fulfils four roles.<sup>26</sup> He/she is a:

- Coach;
- Process monitor;
- Subject matter guide;
- Reviewer.

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<sup>26</sup> See also the competency profile for the [Mentor](#) on the NBA website.

## COACH

The mentor has an important role in the coaching and development of a trainee and therefore has sufficient time and expertise to properly guide someone. The mentor acts as a sounding board for the reports to be drawn up by the trainee, thinks along with the topics to be covered and regularly discusses progress.

## PROCESS MONITOR

The mentor also acts as a process monitor and addresses the trainee if a report is not ready on time. In doing so, the mentor is constantly looking at what role they can play in resolving those bottlenecks. The mentor ensures that the trainee develops in such a way that he or she ultimately meets the learning outcomes. The mentor then assesses whether he or she will at least reach the level of an aspiring professional accountant in the course of the third practical training programme year.

## SUBJECT MATTER GUIDE

The mentor is also a subject matter guide. If a mentor feels insufficiently equipped for a certain part of the practical training programme, he or she relies on the findings and expertise of others. This may be the case, for example, if the mentor has not been the direct supervisor of a trainee on a particular engagement. Anyone who supervises the trainee during the engagement must in any case be aware of the requirements for the practical training programme and have taken note of the competency profile for the mentors.

It may also be the case that the mentor considers himself sufficiently equipped, but that the trainee himself has doubts about this. This must be discussed between the trainee and mentor and/or the contact person at the internship office. If necessary, the trainee can also decide to nominate another mentor.

## REVIEWER

The mentor is also a reviewer, because he/she provides the reports with an assessment. The mentor gives a substantiated assessment of the activities carried out by the trainee and of the development that has taken place per phase of the training, both qualitatively and quantitatively. It is advisable that both trainee and mentor regularly discuss the agreements laid down in the planning and the practical training programme agreement. If the mentor has approved a report from the trainee, but the reviewer believes that the report needs further additions, the reviewer usually reports this to the mentor via the tasks in the ELO. The mentor will then discuss with the trainee how this report needs to be further adjusted.

## 6.3 GIVING AND REVIEWING FEEDBACK

During the practical training programme, the trainee must reach the final level of an aspiring professional accountant. To this end, core competencies have been formulated in the professional profile of the accountant and the CEA has derived learning outcomes from this, which the trainee must meet at the end of the practical training programme. The trainee records the path to this, which partly depends on personal choices and preferences, in the PDP, but is also reflected in other reports such as the annual report. An important factor that helps the trainee with this is the feedback and assessment of the mentor. To give you as a mentor sufficient guidance in this role, the following sections of this chapter will deal with your tasks and responsibilities as a mentor in the field of giving feedback and assessment.

## 6.4 THE ORIENTATION PHASE AND THE PDP

The first (maximum six) months of the practical training programme are dedicated to orientation by the trainee. This orientation phase leads to the preparation of a personal development plan (PDP), consisting of various components or 'building blocks', which the trainee shapes in close consultation with the mentor on their own portfolio site in the ELO.

### THE PORTFOLIO SITE

The PDP is built up in the portfolio site and consists of so-called 'building blocks'. In the portfolio site, the trainee places all training products in the appropriate building blocks.

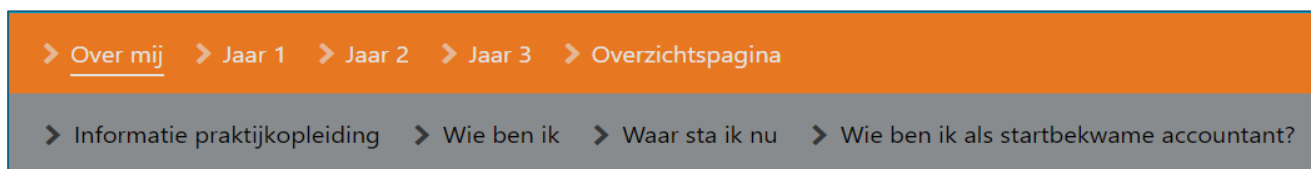


Figure 4: the portfolio site navigation bar

In the example shown, you can see the pages in the orange bar and the structure of the first page 'About me' (*Over mij*) in the grey bar. The topics in the grey bar represent the building blocks that make up this page. In this way, you can easily navigate between the different parts of the portfolio site, making it possible to consider the practical training programme products in their mutual relationship.

The PDP consists of 'predefined' building blocks and can be supplemented by the trainee with 'non-predefined' building blocks. The trainee must indicate which building blocks the

PDP is made of, so that you can look at it in a targeted way. As can be seen in the feedback screen (left), you can give feedback on the individual building blocks. To do this, press the feedback cloud that is placed to the right of the title of each building block. When you save your response, it will then be visible to everyone who has access to the trainee's portfolio site. If desired, the trainee can then respond to this.

In general, there are several ways to give feedback on the trainee's reports as a mentor:

- Via the feedback clouds on the right side of each building block on the portfolio site itself;
- Via the explanation field in the task of the activity plan. When you give feedback in this way, make sure you do it as extensively as possible and preferably every involved building block is discussed;
- Via a separate file from your own management or one that has been issued by the internship office, such as an assessment form. Discuss this carefully with the internship office.

As a mentor, it is important to make good and clear use of one or more of the above options, because this makes the process of guidance and coaching known to the reviewer. After all, they must be able to form an image of the supervision process that has taken place between you and the trainee.

It is always possible for the trainee to ask the mentor or other key figures for feedback on the portfolio site in the meantime. This can be done by inviting them directly via the invitation link. On the information page 'Info NBA Practical training programme' you can find instructional videos for submitting the PDP or asking for interim feedback.

*Please note! If the reviewer doesn't receive enough feedback from you, they can transfer the PDP task back to you. You will then have to clarify where the reviewer deems it necessary.*

## THE PDP

For a trainee who works with the portfolio site, the PDP is made up of the following five components:

- The home page on the portfolio site ("About Me")
- A snapshot of the progress table
- The report of the orientation phase
- The learning objectives
- The results of the first intervision meeting.

First of all, it is important to check whether the trainee has taken note of these requirements. The trainee will have to insert all of these into the relevant building block on the portfolio site. In addition, the framework below can be used to help the trainee draw up the best possible PDP.

Component PDP	Explanation
<u>Introduction page 'About me'</u> Divided into the building blocks: <ul style="list-style-type: none"> <li>Who am I?</li> <li>Where am I now? (IST)</li> <li>Who am I as an aspiring professional accountant? (SOLL)</li> </ul>	<p>With this introduction page, the trainee presents himself. It is therefore important that it is clear who the trainee is at the moment, where he or she wants to go and what the image is of the trainee as a future aspiring professional accountant (IST and SOLL position).</p> <p>With '<i>who am I?</i>' the trainee describes something about their own personality: think of character traits, hobbies, motivation and motivations.</p> <p>At '<i>Where am I now?</i>' (IST position), the trainee mentions where he or she is now: think of his or her position, followed trainings (and courses), work experience and other knowledge and experience gained that are important in the context of the practical training programme.</p> <p>In '<i>Who am I as an aspiring professional accountant?</i>' (SOLL position), the trainee then describes where he or she wants to end up at the end of the practical training programme. To a large extent, this is determined by the programme that will be followed during the practical training programme, aimed at achieving learning outcomes, and partly by one's own ambition. The trainee may want to place certain accents on specific parts.</p>
<u>Snapshot progress table</u>	<p>In the progress table, the trainee keeps track of which learning outcomes need to be developed and which have been achieved. A snapshot of this therefore provides a representation of the state of affairs.</p> <p>It is good to discuss the state of affairs with the trainee at the beginning of the practical training programme. Which ones may have already been achieved, which ones are being worked on and which ones still need to be achieved? In this way, the IST position is also better determined. Therefore, it is recommended to review the progress table at every interview with the trainee and discuss it together.</p>
<u>Report orientation phase</u>	<p>In the report of the orientation phase, the trainee records in approximately one to one and a half A4 what they have done to orient themselves during the first half of their first year of the practical training programme and the development into an aspiring professional accountant. It is explained how the trainee plans to come from IST to SOLL. How is personal growth achieved? How do you ensure diversity in the work with the trainee? It also includes:</p> <ul style="list-style-type: none"> <li>what agreements have been made with the trainee within the work environment;</li> <li>for which engagements the trainee will be deployed to achieve their learning objectives (note: this <u>must</u> include an annual schedule of customers, activities and associated hours distribution for at least practical training programme year 1);</li> <li>what role you as a mentor (and any others) will play in this;</li> <li>how you will guide the trainee in this.</li> </ul> <p>For Assurance trainees, it is advisable to consult with them whether they would like to graduate with the Sustainability endorsement. This can have consequences for the number of hours to be spent on practical training programme.<sup>27</sup></p>
<u>Learning objectives</u>	<p>The intention is that the trainee formulates a number of learning objectives based on the initial situation (IST) and the desired end goal (SOLL). These are aimed at both professional skills (generic learning outcomes) and subject-oriented competences. It is especially important that the learning objectives set are personal and match the specific situation of the trainee. The formulation of these learning objectives is always done in consultation with you as a mentor.</p>

<sup>27</sup> A trainee in the Assurance orientation who wants to be eligible for the Sustainability endorsement (from 1 January 2026) spends at least 660 hours on sustainability work as part of the practical training programme, of which at least 330 hours on Sustainability Assurance.

	<p>During the orientation phase, the trainee only formulates the learning objectives. Only later during the year will the trainee start working on the realisation of them, in the same building block as the learning objectives are stated. This can be done by:</p> <ul style="list-style-type: none"> <li>▪ indicating during the year how the learning objectives have been worked on;</li> <li>▪ indicating whether these have been achieved;</li> <li>▪ describing the consequences of this for the next practical training programme year.</li> </ul> <p>In this way, planning and realisation remain connected as much as possible. Ultimately, the trainee must also indicate how he or she wants to give shape to this (by means of which activities and/or professional products, or by following which training courses). This may be described as concretely as possible (e.g. by applying the SMART-method).</p>
<u>First interview meeting</u>	<p>In the first and second practical training programme year, the trainee conducts an interview every six months. During these conversations, the possible solutions to (anonymized) problems encountered during the practical training programme are discussed with other trainees. The first interview is part of the orientation phase and the trainee must upload the proof of registration in the relevant building block, accompanied by a brief explanation of the session followed.</p>

### TIME OF RETURN

After the trainee submits the PDP to the ELO, you must confirm that there has been coordination between you and the trainee about the PDP and that there is a common agreement about it. You do this after the trainee has submitted a snapshot of his or her portfolio site in the ELO. You will receive a signal from this. The task will contain an explanation field, in which you can briefly and concisely let the reviewer know what your contribution to the PDP has been, how you assessed it and any other details that may be touched upon. It is important that you write this down as clearly as possible. There is also the option to upload a document. This can be, for example, an assessment framework, or a feedback sheet with comments on all the individual building blocks. Each internship office can give separate instructions for this.

When you are done with this, the task can be passed on to the reviewer. The information you have entered will then be sent to the reviewer, after which he or she will provide the PDP with feedback. That feedback will eventually end up in the same task, after which you, the trainee and the internship office will receive a signal from it afterwards.

### HALF-YEAR APPRAISAL

After the feedback has been received, the first mid-year interview with the trainee can be scheduled, in which you discuss the feedback (among other things) and coordinate what follow-up the trainee will give. Make sure that the trainee gets to work seriously on this. This prevents the trainee from having problems with the annual report later during the practical training programme year.

In addition to indicating the topics for discussion, the trainee also draws up a brief explanation in the designated task in the ELO, indicating which changes on the portfolio site the mid-year interview has led to. This can be, for example, the adjustment of the planning or learning objectives, the description of a dilemma as part of the dynamic annual report and/or what agreements have been made about the continuation of the practical training programme. This can include agreements about the deployment of the trainee for certain engagements, following certain training courses, but also about the supervision by the mentor. The mid-year interview is therefore the final step in the realisation of the orientation phase. This explanation does not have to be assessed separately by the reviewer.

*During the mid-year interview, depending on the situation, at least a number of topics for discussion must be discussed. For this list of topics for discussion, please refer to [Annex IV](#).*

### MORE EXPLANATION NEEDED

When the reviewer provides a PDP with feedback and notices that crucial information is missing, feedback from you as a mentor is missing or something else is not right, he or she can decide to put the task back. The task will then be open to you again and you will receive a message in the ELO about this. When this happens, the reviewer will accompany this action with the necessary feedback, which will make clear what still needs to be done. It is therefore advisable to keep an eye on the ELO as soon as the PDP has been submitted to the reviewer, because it may not be approved in one go.

*Before a PDP is forwarded to the reviewer, it is important that you pay attention to the following points:*

- *Is the PDP complete and does it incorporate all five components?*
- *Have you made your role in the supervision of the trainee known to the reviewer by means of clear feedback?*
- *Has the PDP been definitively coordinated with the trainee?*
- *Have you provided the explanation fields in the task with all the necessary explanations?*

If the reviewer returns the task from the PDP to you, but the feedback shows that the trainee has to provide additions, you also have the option to return the task to the trainee. He or she can then provide (or correct) the missing information, after which the task can be passed on to the reviewer.

### POP REJECTED

The PDP is personal and can only be rejected by the reviewer if the trainee does not sufficiently demonstrate that he or she has paid sufficient attention to the orientation, or has insufficiently completed important parts. If a reviewer indicates that the PDP is not sufficiently in order to be approved, this will be included in the reviewer's feedback and the internship office will be informed of this. They will then create a new PDP task in which the trainee can submit a resit of the PDP.

### DELAY

If the PDP is submitted late, the end date of the trainee's practical training programme year will be postponed by the time of the exceedance (per month), provided that the trainee has demonstrably oriented himself or herself to the development during the practical training programme. Taking more time for the orientation phase is therefore possible, but it does affect the total duration of the practical training programme.

Is the trainee unable to demonstrate that he or she has paid sufficient attention to the orientation and, for example, have certain (mandatory) activities not been undertaken or building blocks have not been completed? Then the start date of the practical training programme will be postponed to the first day of the next month. Because the trainee has not made sufficient use of the time allotted for this in that case, it does not count towards the minimum three years of practical training programme that must be followed.

## 6.5 ANNUAL REPORT

In the first, second and third years of the practical training programme, the trainee must draw up an annual report, describing the annual activities and development to become an aspiring professional accountant. The trainee demonstrates to what extent the learning outcomes have been achieved and the development meets the requirements of the practical training programme. The reviewer approves (or rejects) the report and assesses whether the planned and executed work and development fit the expected level in that phase.

This annual report consists of various building blocks on the trainee's portfolio site, which must be assessed in their mutual context. The trainee submits a snapshot of the portfolio site in the task of the annual report in the ELO, explaining which building blocks are part of the annual report and where the reviewer should therefore focus the assessment. It is important not to forget that the reviewer will also assess the process of guidance by you as a mentor.



*Also take a look at the Accountancy for SME assessment framework that can be used to coordinate the annual report with the SME trainee. Please refer to [Annex VII](#).*

*Also take a look at the Assurance assessment framework that can be used to coordinate the annual report with the Assurance trainee. Please refer to [Annex VIII](#).*

# 7. THE REVIEWER

This chapter deals with the role of the reviewer during the practical training programme and outlines the framework within which they should act.

## 7.1 APPOINTMENT

When a trainee starts the practical training programme, the internship office appoints a reviewer for the duration of the practical training programme. He or she assesses the trainee's reports from a distance and thus fulfils an independent function. The reviewer meets the competency profile for the reviewer and assesses the periodic reports submitted by the trainee. They also discuss the findings with the mentor, who takes action if necessary.

### THREE ROLES

The reviewer assumes three roles:

- *He/she monitors the guidance process.* On the basis of documentation between trainee and mentor recorded in the ELO, the reviewer assesses the quality of the supervision. If the latter determines that this guidance is inadequate, the applicable procedure will be followed within the internship office. This procedure may differ per internship office;
- *He/she assesses the competence development.* The reviewer ensures that the trainee acquires the right competencies to ultimately be able to function at the level of an aspiring professional accountant;
- *He/she assesses the practical training programme products.* This means that the reviewer provides an objective, substantiated assessment in the ELO of the trainee's practical training programme products in relation to the set learning objectives and learning outcomes of the practical training programme.

### WHAT DOES THE REVIEWER ASSESS?

In the ELO, the reviewer provides feedback and official assessments on submitted documentation and snapshots. The reviewer ensures that he or she keeps sufficient distance during the practical training programme to be able to assess objectively. All relevant communication and assessments are recorded in the ELO and possibly on the portfolio site.

### DESIRED PROFILE

The reviewer has experience and up-to-date knowledge about the field in which you work and (preferably) has a helicopter view of the training process, so that he knows what to expect from you and when. He prefers to assess several trainees more often, so that he has a good frame of reference. Seniority and a professional-critical attitude are necessary to be able to properly assess your progress from a distance, even if it may not be so clear from your reports.

## 7.2 GIVING FEEDBACK AND REVIEWING

During the practical training programme, the trainee must reach the final level of an aspiring professional accountant. To this end, core competencies have been formulated in the professional profile of the accountant and the CEA has derived learning outcomes from this, which the trainee must meet at the end of the practical training programme. The trainee records the path to this, which partly depends on personal choices and preferences, in the PDP, but is also reflected in other reports such as the annual report. To give you guidance as a reviewer, the following sections of this chapter will cover the tasks and responsibilities associated with the process of keeping track of the trainee's development and the assessment of the associated reports.

### 7.3 THE ORIENTATION PHASE AND THE PDP

The first months of the practical training programme are dominated by orientation by the trainee. This orientation phase results in a personal development plan or PDP, consisting of various components or 'building blocks', which the trainee shapes on their own portfolio site in close consultation with the mentor. When giving feedback on the PDP of the trainee, you give 'nourishment' to the development of the trainee. You will form a picture of the person, the IST and SOLL situation, the possibilities and preferences, and check whether and where you see opportunities to help or guide the trainee, keeping in mind the final level of aspiring professional accountant to be achieved. The first benchmark moment is the trainee's annual report. At that moment, you give an opinion on the development of the trainee.

#### GIVING FEEDBACK ON THE PDP

As soon as the trainee has completed the PDP on the portfolio site and the supervisor has agreed to it, you will receive an email from which you will be redirected to a 'task' with a link to a snapshot (freeze) of the portfolio site. This is divided into four pages with building blocks.

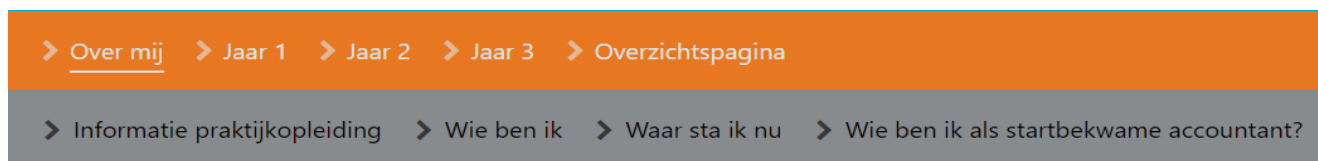


Figure 5: the portfolio site navigation bar

In the example shown, you can see the pages in the orange bar and the structure of the first page 'About me' (*Over mij*) in the grey bar. The topics in the grey bar represent the building blocks that make up this page. In this way, you can easily navigate between the different parts of the portfolio site, making it possible to consider the practical training programme products in their mutual context.

The PDP consists of 'predefined' building blocks and can be supplemented by the trainee with 'non-predefined' building blocks. When submitting, the trainee should have indicated which building blocks the PDP is made of, so that you can look at it in a targeted way.

#### ROLE OF THE MENTOR

As an reviewer, you also look at the process of guidance by the mentor, and how he or she has provided feedback on the various practical training programme products and building blocks of the trainee. The mentor has several options at his/her disposal for this:

- Via the feedback clouds on the right side of each building block on the portfolio site itself;
- Via the explanation field in the task of the activity plan. When feedback has been given in this way, it is intended that this has been done extensively and preferably every building block is discussed;
- Via a separate file from your own management or one that has been issued by the internship office, such as an assessment form.



When direct feedback has been provided on the individual building blocks on the portfolio site, this will be reflected in the feedback clouds (left). These are placed to the right of the title of each building block. Responses saved here will then be visible to anyone who has access to the trainee's portfolio site. If desired, the trainee can then respond to this.

Typ hier je feedback

Opslaan



Unread feedback



Feedback read

The guidelines of the internship office with regard to giving feedback are ultimately decisive for this process.

As a reviewer, you give the feedback via the task in the activity plan. It may also be possible for the internship office in question to use its own form, such as an assessment form. In that case, you can also upload it in the task in the ELO. After the trainee and mentor have coordinated the PDP and it has been submitted, you have four weeks to provide feedback. After this has been done, the mentor and the trainee conduct the first (formal) mid-year interview. They will discuss, among other things, whether the PDP will be adjusted based on your feedback. PDP and orientation phase are therefore basically completed and you will no longer receive a second version.

The PDP is personal and can only be rejected if the trainee does not sufficiently demonstrate that he has paid sufficient attention to the orientation or has insufficiently completed important parts. *Please note:* the mentor has confirmed in advance that coordination about the PDP has taken place and that there is an agreement.

### MORE EXPLANATION NEEDED

When you give feedback on a PDP and notice that crucial parts are missing, feedback from the mentor is missing or something else is not right, you can decide to put the task back. The task will then be open again for the mentor and he will receive a message about this in the ELO – as well as the internship office. When you decide to do this, it is important to accompany this action with the necessary feedback, so that it becomes clear to the mentor what still needs to be missed and what needs to be done. It is therefore advisable to keep an eye on the ELO as soon as the POP has been submitted to the reviewer, because it may not be approved in one go.

*When you give feedback on a PDP, it is important that the following points are taken into account:*

- *Is the PDP complete and does it incorporate all five components?*
- *Has the supervisor made known to you by means of clear feedback (via the portfolio site, task or a form) what his or her role has been in the supervision of the trainee?*
- *Has the PDP been definitively coordinated between the mentor and the trainee?*
- *Are the explanation fields in the task provided with all the necessary explanations?*

## 7.4 ANNUAL REPORT

In the first, second and third years of the practical training programme, the trainee must draw up an annual report, describing the annual activities and development to become an aspiring professional accountant. The trainee demonstrates to what extent the learning outcomes have been achieved and the development meets the requirements of the practical training programme. The reviewer approves (or rejects) the report and assesses whether the planned and executed work and development fit the expected level in that phase.

This annual report consists of various building blocks on the trainee's portfolio site, which must be assessed in their mutual context. The trainee submits a snapshot of the portfolio site in the task of the annual report in the ELO, explaining which building blocks are part of the annual report and where the reviewer should therefore focus the assessment. It is important not to forget that as a reviewer, as with the PDP, you also have to assess the process of guidance by the mentor.

Unlike the PDP, the annual report can be approved or rejected immediately. Also, the task can no longer be returned to the mentor if something is missing. If an annual report is not in order, the trainee will have to resit it. If this is the case, the internship office will reopen the task, after which the trainee will be able to submit an improved version again.

*Also take a look at the Accountancy for SME assessment framework that can be used to coordinate the annual report with the SME trainee. Please refer to [Annex VII](#).*

*Also take a look at the Assurance assessment framework that can be used to coordinate the annual report with the Assurance trainee. Please refer to [Annex VIII](#).*

# ANNEX I – PORTFOLIO SITE MANUAL

This manual explains how to create a personal portfolio site as a (new) trainee. You use this portfolio site to upload the reports of your practical training programme and therefore it is important that you do this as soon as possible after your registration.

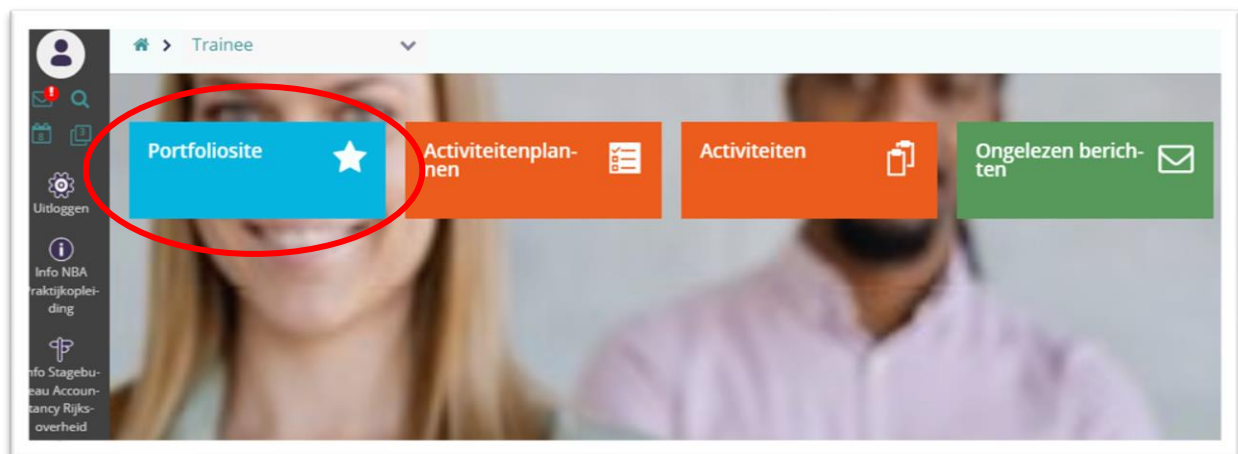
## Step 1. Logging in to the electronic learning environment (ELO)

The first step you take is to take out your login details that you have received from your internship office. This allows you to log in to the ELO using the supplied instructions.

*If this is your first time logging in, don't forget to change your password right away!*

## Step 2. Create a portfolio site template

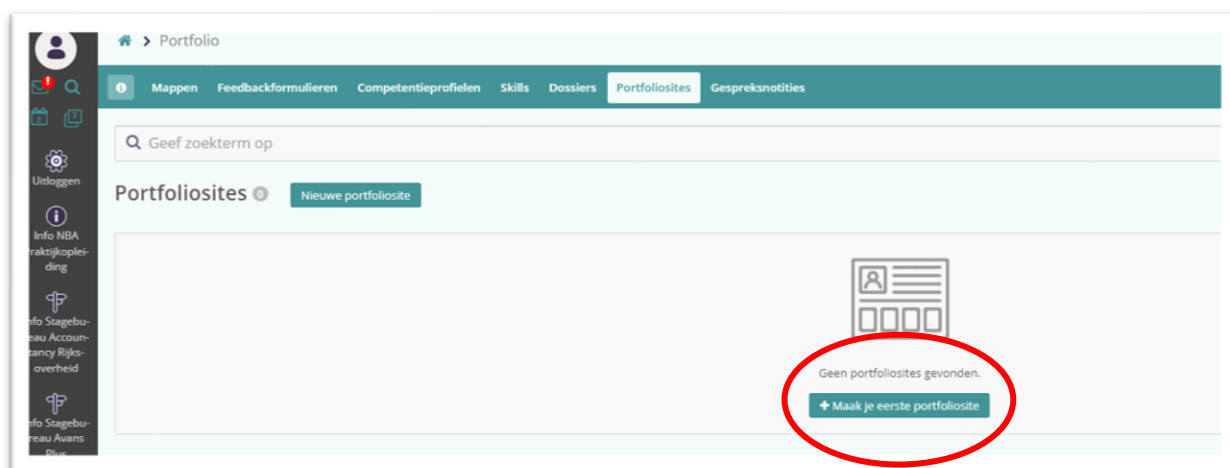
Now it's time to create a new template for your portfolio site. Once you are logged in, click on the blue bar with 'Portfolio site' at the top left of the screen:



Then click on 'Portfolio':



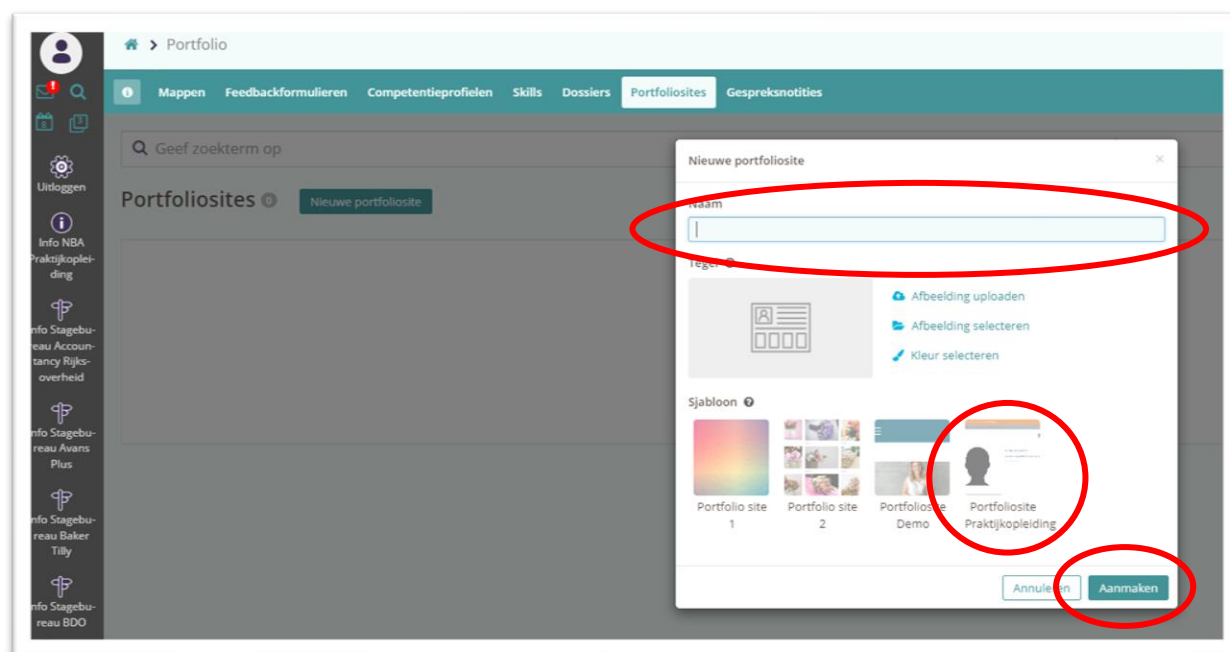
Then click on 'Create your first portfolio site':



Now a pop-up will appear on the screen where you can name your personal portfolio site and further edit it:

1. Important: enter your name in the 'Name' field (preferably first name and last name, but only first name is also possible).
2. Important: under 'Template', select the format 'Portfolio site practical training programme'.
3. Optional: you can further design your portfolio site with certain layout styles and images. This is not necessary.

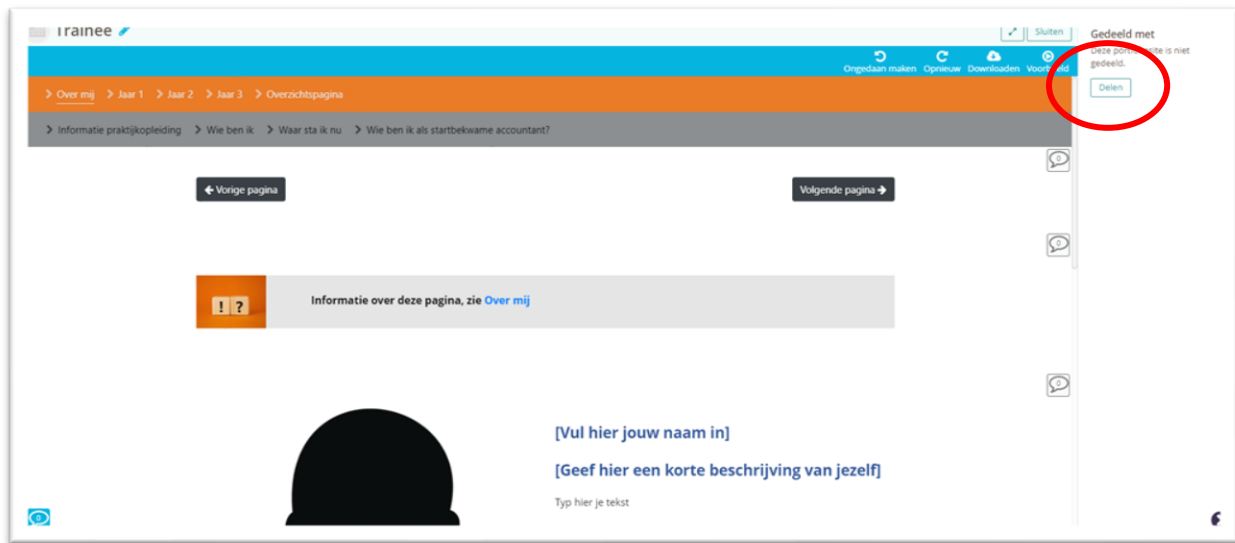
When you're done, click on the blue 'Create' button at the bottom right of the pop-up field.



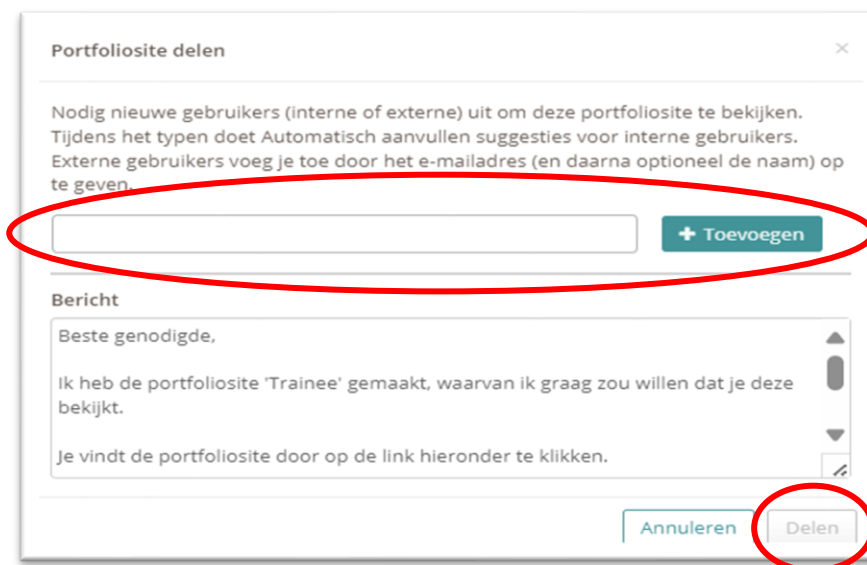


### Step 3. Sharing your portfolio site

Your portfolio site is now created. Before you start personalising, however, it is important to give your mentor permanent access to it. To do this, click on the 'Share' button on the right side of your screen:



A new pop-up window will now open. In the empty text field, you can now enter the email address of (at least) your mentor.



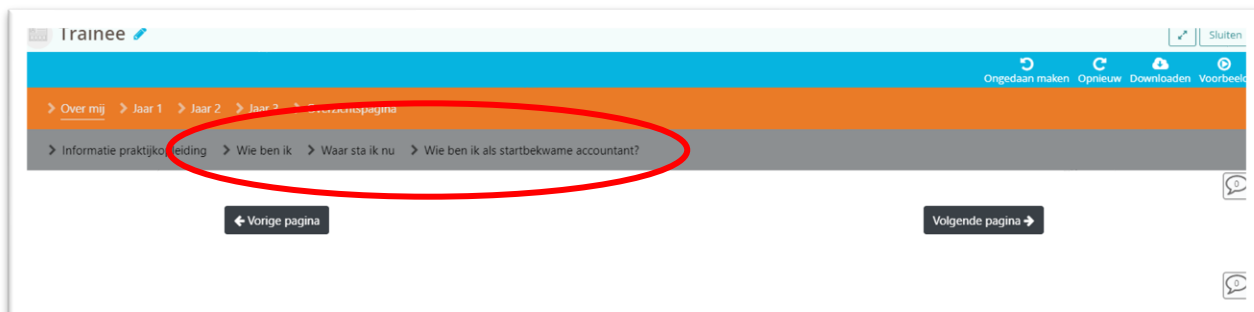
Once you've added them, click on the 'Share' button at the bottom right of the pop-up screen. The email addresses you shared your portfolio site with now have access to your portfolio site. This allows your mentor to view your portfolio site and provide feedback.

### Step 4. Setting up your portfolio site

Now that you've shared your portfolio site, it's time to format it before the start of your practical training programme. It all starts with the "About Me" homepage of your portfolio site, which is divided into three building blocks:

- Who am I
- Where am I now
- Who am I as an aspiring professional accountant?

These can be seen below (circled):



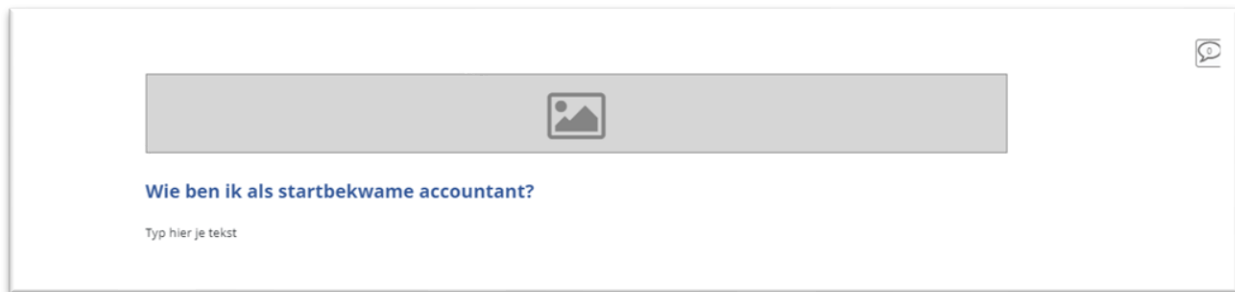
*The portfolio site home page*



*Building block 1: Who am I*



*Building block 2: Where am I now*



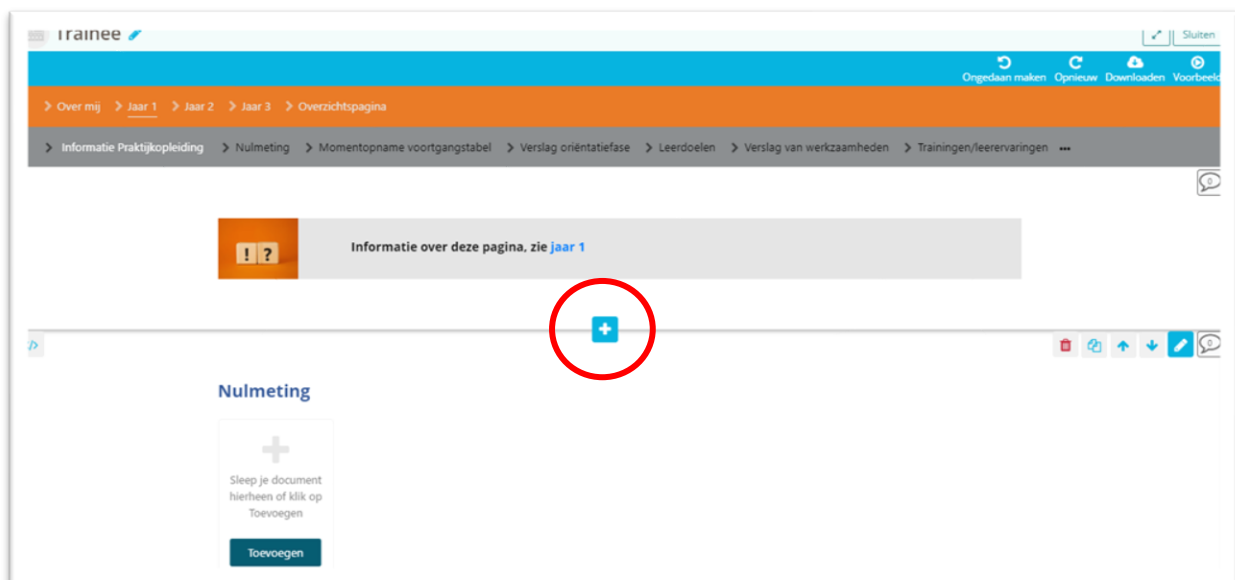
Wie ben ik als startbekwame accountant?

Typ hier je tekst

### *Building block 3: Who am I as an aspiring professional accountant?*

These three building blocks above together form the first part of your PDP. It is therefore important that you fill it in as well as possible. Describe yourself, upload a profile picture, and profile yourself as an accountant in training. The better you fill this in, the better it will come across to the reviewer who will later have to assess your portfolio site.

The 'About me' page is the first page you create. After that, you can continue with the building blocks on the page 'Year 1' (or 'Year 2' or 'Year 3', depending on whether you have switched). You will see that on each page there are already predefined building blocks. These are mandatory building blocks that are a standard part of your reports and you **must always** fill them in. That means you can't delete them either. However, you can add new building blocks yourself by pressing the blue plus signs:



irainee

Over mij > Jaar 1 > Jaar 2 > Jaar 3 > Overzichtspagina

Informatie Praktijkopleiding > Nulmeting > Momentopname voortgangstabel > Verslag oriëntatiefase > Leerdoelen > Verslag van werkzaamheden > Trainingen/leerervaringen

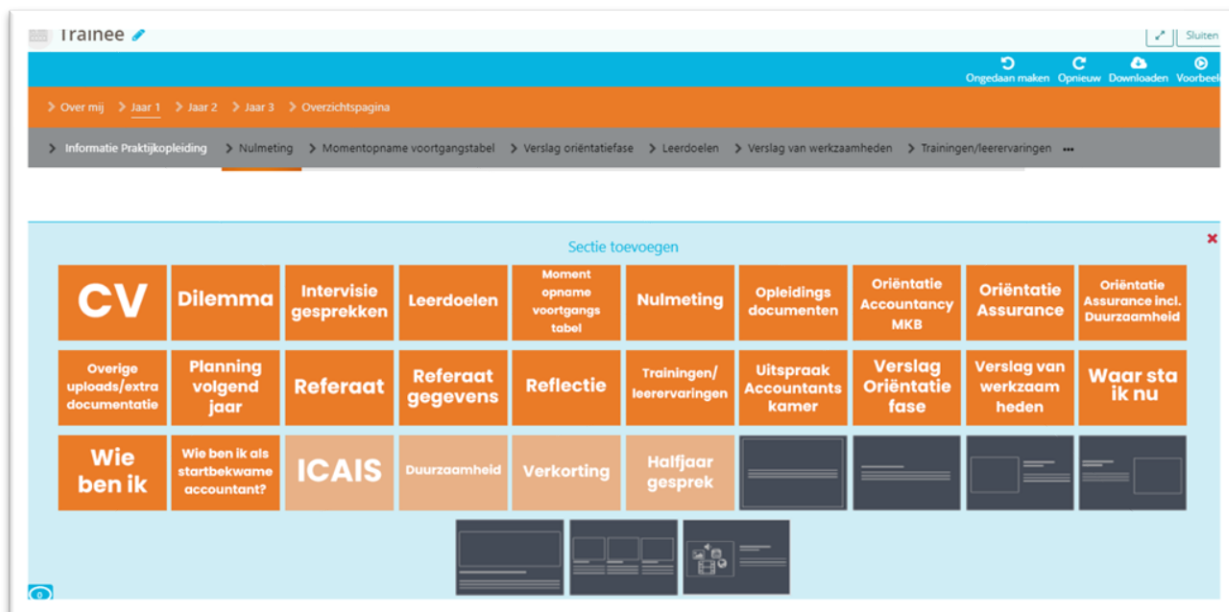
Informatie over deze pagina, zie [Jaar 1](#)

Nulmeting

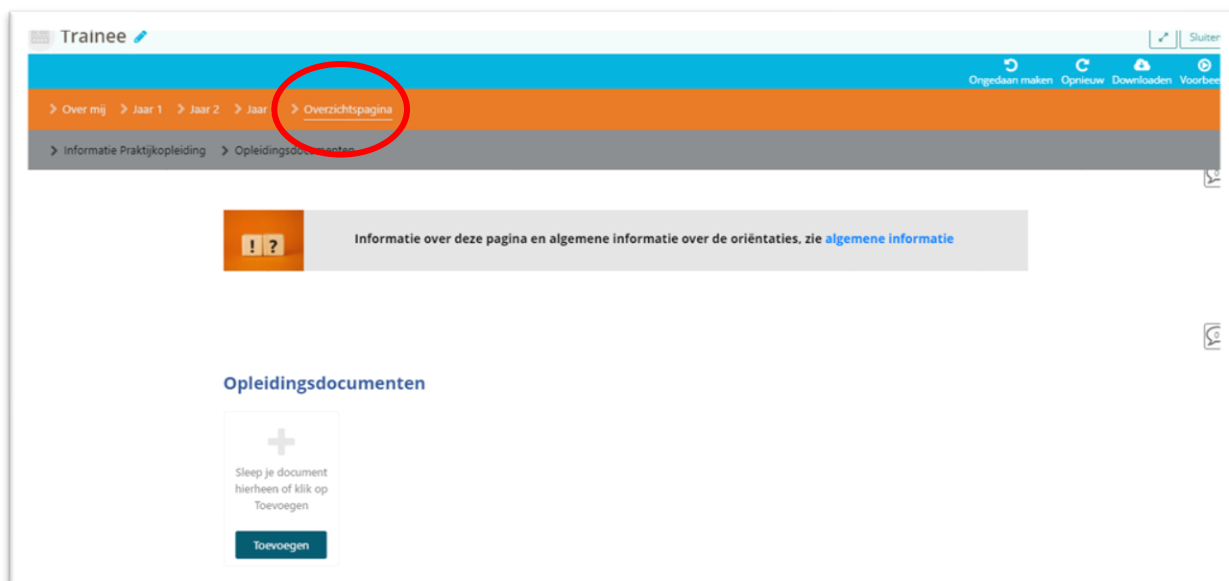
Sleep je document hierheen of klik op Toevoegen

Toevoegen

You will then be presented with a selection of building blocks to choose from. In addition to the mandatory building blocks, you can decide for yourself what your portfolio site will look like and which parts of your practical training programme will be included in it (see next page).



On the 'Overview page' you can also upload your other required training documentation, such as diplomas and certificates:



Please contact your internship office if you experience problems with this or have further questions.

# ANNEX II – TIMELINE EXAMPLE PRACTICAL

## TRAINING PROGRAMME YEAR 1

ORIENTATION PHASE	1 September – 31 January	<ul style="list-style-type: none"> <li>Conversations with mentor and other key figures</li> <li>Other exploratory activities</li> <li>Intervision meeting</li> <li>Training</li> <li>Drawing up a PDP: introduction page, progress table, learning objectives and the report of the orientation phase containing a concrete (hourly) planning for year 1, and the first intervention meeting</li> </ul>
	February 1	<ul style="list-style-type: none"> <li>Request feedback from reviewer (via task in ELO)</li> </ul>
	March 1 – March 14)	<ul style="list-style-type: none"> <li>First mid-year interview with mentor, discuss feedback received and any adjustments to (building blocks) PDP</li> </ul>
2 <sup>E</sup> SEMESTER	March 1 – August 31	<ul style="list-style-type: none"> <li>Intervision meeting</li> <li>Training</li> <li>Working on annual report 1: progress table, report of activities, realisation of learning objectives, possibly also adjustment of the introduction page</li> <li>Second mid-year interview with mentor</li> </ul>
COMPLETION OF YEAR 1 AND START OF YEAR 2	1 september – 28 september	<ul style="list-style-type: none"> <li>Start year 2</li> <li>Complete annual report 1: progress table, report of activities, realisation of learning objectives, planning year 2</li> <li>Coordinate annual report (including planning year 2) with mentor and submit it to the reviewer for assessment</li> </ul>

# ANNEX III – REPORT OF ACTIVITIES AS PART OF THE ANNUAL REPORT

In the report of activities, you will elaborate on a number of engagements to which you have contributed during that year, so that it is reflected that you are developing into an aspiring professional accountant. Where possible, always relate this to the other parts of your annual report, such as the progress table and the learning objectives, and to your PDP, such as your introduction page and the report of the orientation phase, so that the mutual coherence is visible. This increases readability for your supervisor, reviewer, examiner and any other people who have access to your portfolio site (such as a reviewer from the internship office).

In your report, you will pay attention to at least the following topics:

1. The work carried out and your role in this in the various engagement phases of the work domains belonging to your orientation.<sup>28</sup> Refer to the professional products you have worked on for each engagement phase;
2. Your development of knowledge, skills and behaviour, related to the realisation of the learning outcomes (this can be done, for example, on the basis of the *four components of growth*: level of responsibility, the scope of the work, the complexity of the work, growth in skills and awareness of professional attitude);
3. The application of your theoretical knowledge and the laws and regulations in the engagements;
4. The three streams: corporate governance, the public role of the accountant and ICT (e.g. which programmes have you worked with and which IT aspects did you have to deal with at your client?);
5. Up-to-date in rulings of the Chamber of Accountants (for this you can add the relevant non-predefined building block to your portfolio site);
6. (Personal) dilemmas (for this you can add the relevant non-predefined building block to your portfolio site);
7. Guidance of the mentor and/or the supervisor on the engagement.

If you find this more comfortable to work with, you can also add additional building block templates to your portfolio site for components (e.g. self-reflection or guidance by your mentor). And so make the connection with your learning objectives and the progress table in your report as much as possible.

## EXAMPLE INTENT

The following structure can be used as an example for the report of activities to be drawn up.

### ▪ Fields of work and professional products

Work domain	Stages	Professional products
...	Acceptance/continuation of the engagement	
	Planning	
	Execution	
	Completion	

Etc.

### ▪ Description of activities/engagements

<sup>28</sup> The work areas for the Assurance orientation are: Annual accounts audits and Other assurance engagements. The work areas for the Accountancy for SME orientation are: Other assurance engagements; Compiling financial statements (including tax returns); Tax advice; and Business Economics.

### Engagement summary

Which work domain does the engagement fall into?	
What type of organisation is it?	
What are the main activities of the customer/client?	
What was the composition of the team and what were your roles and responsibilities in it?	
Which engagement phases were you involved in?	
What laws and regulations have you applied?	
For the purpose of achieving which learning outcomes have you acquired skills during the performance of the work?	
What dilemma arose?	

### Description of work carried out

<ul style="list-style-type: none"><li>Describe the work you have carried out and substantiate the choices you have made (e.g. in solving the dilemma).</li><li>Indicate when you have applied which laws and regulations and - where applicable - pay special attention to the streams corporate governance, public role of the accountant and ICT.</li><li>Reflect on your development of knowledge, skills and behaviour and relate it to the learning outcomes and/or learning objectives.</li><li>If applicable: reflect on an engagement carried out from a decision of the auditor's office. What can be learned from this?</li><li>Look back at what you wrote earlier on your introduction page and in the report of the orientation phase: are you well on your way to the aspiring professional accountant you have in mind?</li></ul>

### Prescribed engagements

#### Orientation Assurance

During the practical training programme, you must have been involved in at least two audit engagements (different types of organisations) at the level of an aspiring professional accountant (of which at least one in year 3), you must have been involved in at least one audit engagement in all phases and you must have been involved in all phases of another assurance engagement at the level of a competent auditor.

Commission	Type of organisation	Realised in practical training programme year
Involvement in all phases of an audit engagement		
Involvement in audit engagement at the level of the competent auditor (1)		
Involvement in audit engagement at the level of the aspiring professional accountant (2)		(to be realised in year 3)



Involvement in all phases of another assurance engagement at the level of the aspiring professional accountant		
--	--	--

#### *Orientation Accountancy for SME*

In the second year of the practical training programme, you must have been involved in all phases of the execution of a compilation engagement. In the third year, you must have been involved in the performance of at least two relatively complex other assurance engagements and a tax advisory engagement at the level of an aspiring professional accountant.

<i>Commission</i>	<i>Type of organisation</i>	<i>Realised in practical training programme year</i>
Involvement in all phases of a compilation engagement		<i>(to be realised in year 2)</i>
Involvement in other assurance engagements at the level of the competent auditor (1)		<i>(to be realised in year 3)</i>
Involvement in other assurance engagements level of competent auditor (2)		<i>(to be realised in year 3)</i>
Involvement in tax advisory engagement level of aspiring professional accountant		<i>(to be realised in year 3)</i>

Throughout the practical training programme, you must be involved in at least 10 Assurance engagements or at least 6 Assurance engagements in combination with at least two counselling days per year with a degree of variation and complexity.

<i>Type of assurance engagement</i>	<i>Short description (type of organisation, own role, guidance days)</i>	<i>Realised in practical training programme year</i>
Etc.		

# ANNEX IV – TOPICS FOR DISCUSSION IN THE MID-YEAR INTERVIEW

Your mid-year interview with your mentor is an assessment or feedback interview. You discuss your progress and your mentor provides you with the necessary feedback and feedforward. Together, you will examine where you stand in your development into an aspiring professional accountant and what critical learning experiences you still need to gain in order to achieve the learning outcomes. The snapshot you have taken of the progress table is a tool for this. Partly on the basis of this conversation, you will update your portfolio site where necessary.

Firstly, in the task of the mid-year interview (activity plan in the ELO), indicate which topics were discussed in the interview (this may also have been several conversations during the six-month period) with your mentor and explain this. On your portfolio site, also add the mid-year interview building block and provide an explanation, briefly indicating (in a maximum of 200 words) which changes on the portfolio site your conversation with your mentor has led to (this may be, for example, the adjustment of your planning or learning objectives or the description of a dilemma as part of your dynamic annual report) and what agreements you have made about the continuation of your practical training programme (this may be the case). for example, agreements about your commitment to certain engagements, following certain training courses, but also about the guidance provided by your mentor).

Use the table of topics below, where of course more topics than listed below may be discussed.

Subject
My performance on (certain) engagements and my strengths and weaknesses
One or more personal dilemmas that arose during the execution of the engagements
One or more technical issues that arose during the execution of the engagements
The progress of the realisation of the learning outcomes (do we agree on the representation in the progress table?)
The progress of the realisation of the ICAIS learning outcomes in particular
Engagements that (possibly) lend themselves to the realisation of the learning outcomes for the Sustainability endorsement
My theoretical progress
Planning and realisation of my personal learning goals
Planning and realisation of my technical learning goals
The availability of various engagements of sufficient complexity to be able to give substance to my (intended) development
The training courses followed and to be followed (focused on my generic skills)
My progress in relation to my planning and the possible adjustment thereof
The guidance by my mentor (as a coach, professional supervisor, trajectory monitor and reviewer) and our mutual expectations about it
The role of other 'key figures' in my development into an aspiring professional accountant
Preview of (my presentation during) the final exam
... (fill in the blank)
... (fill in the blank)
... (fill in the blank)

# ANNEX V – EXAMPLE CONSULTANCY ENGAGEMENT (SME)

## 1. Mission reconnaissance and acceptance

- a. Summary of the request for advice
- b. Business exploration, typology and the main lines of the strategy in connection with the request for advice (include missing learning outcomes...)
- c. Technical considerations that you make in the engagement exploration. Pay attention to this possible application of:
  1. Wwft, VGBA, ViO, NV COS, NOCLAR
  2. Other laws and regulations
- d. Preparation for a conversation with the customer > conversation techniques
- e. Evaluation of the conversation -> what went well and what could be better

## 2. Data Collection and Analysis

- a. Problem definition with main question and sub-questions (analysis, investment and financing).
- b. Description of the information necessary for the execution of the engagement.
- c. Description of the theoretical models to be applied in connection with the sub-questions.

## 3. Implementation

- a. Signalling details of the available information
- b. Process description of each sub-question as a starting point for discussion with the customer, in which the following components should be covered (module-dependent):
  1. Strategic plan
    - a) Company typification
      - Entrepreneurship, sociological and psychological aspects
      - Person of the entrepreneur
    - (b) Objectives
      - Mission and vision
    - c) Strategy
    - d) Strategy formation process: determining PMCs
    - e) Drawing up a portfolio matrix
    - f) Opzet balanced scorecard
    - g) Marketing strategy, choice of market approach, use of online marketing
  2. Investment plan
    - (a) Long-term budget and cash flow statement
      - Critical analysis of the figures of the investment budget
      - Cash flow statement from investments
      - Working capital analysis
    - b) Drawing up investment selection
  3. Financing plan
    - (a) Asset attraction

## 4. Communicating the results

- a. Advice letter with the elements:
  1. Mission, purpose and principles
  2. Approach, scope and implementation
  3. No assurance has been provided on the information provided by him
  4. A description of the findings and alternatives (desired situation)
  5. The proposed approach
  6. Distribution circle
- b. Annex with elaboration of sub-questions

## 5. Points of attention in the advisory process

# ANNEX VI - WORK EXPERIENCE IN PART-TIME EMPLOYMENT

## Work experience in part-time employment

In the case of part-time employment, the period in which the trainee must have gained work experience is extended proportionally. The trainee must therefore have performed relevant work for a longer period than four years. The following scale is used for this:

One year of employment	Counts in connection with the shortening scheme for
32-40 hours	1 year of work experience
28 hours	10 months of work experience
24 hours	9 months of work experience
20 hours	7 months of work experience

For example: six months of work experience in a 28-hour employment contract counts towards five months of work experience for the shortening of the practical training programme.

Work experience brought in for a shortening of one year gained in part-time employment must have been acquired in the six years (instead of five) immediately before the start of the practical training programme.

Work experience brought in for a two-year shortening gained in part-time employment must have been acquired in the twelve years (instead of ten) immediately before the start of the practical training programme.

## Generic CEA learning outcomes for practical training programme<sup>29</sup>

<b>Limits/limitations of expertise</b>
1. The competent auditor is able to perform his own identifying boundaries/limitations, calling in experts where necessary and formulating an engagement to this effect (T+P).
2. The competent auditor is able to evaluate, critically discuss and include the findings of the expert engaged in his opinion (T+P).
<b>Changes and developments in the field</b>
3. The competent auditor is able to assess relevant, current developments in the field and to identify the profession in a timely manner, to recognise the consequences thereof and to involve them in their professional practice (T+P).
4. The aspiring professional accountant is able to conduct a professional discussion with colleagues (T+P).
<b>Research skills</b>
6. The competent auditor is able to identify relevant investigations, critically evaluate the results and, where useful, involve them in the performance of the engagement (T+P).
<b>Analytical skills</b>
7. The aspiring professional accountant is able to generate new information and ideas, to quickly master, to analyse and process them (T+P).

<sup>29</sup> Attainment target 5 concerns only the theoretical training.

8. The aspiring professional accountant is able to analyse information relating to complex professional situations, to recognise errors in argumentation and shortcomings in evidence and to use logical reasoning (T+P).
9. The aspiring professional accountant is able to identify and analyse problems (including the recognition of causal and other relationships) in order to arrive at effective solutions (T+P).
<b>Conflict management and negotiation skills</b>
10. In the event of conflicts and negotiations, the competent auditor is able to weigh up interests and points of view in order to contribute to a result that is acceptable to the parties involved (T+P).
<b>Organisational sensitivity</b>
11. The aspiring professional accountant is able to understand the influence and consequences of decisions and behaviour of people in an organisation and to take this into account in his actions (P).
<b>Oral and written expression skills</b>
12. The aspiring professional accountant is able to listen actively and with empathy and to apply effective interview techniques (T+P).
13. The aspiring professional accountant is able to communicate and present ideas, opinions and points of view with professional colleagues and non-experts, both verbally and in writing, in a linguistically correct, concise, understandable and convincing manner (T+P).
<b>Project management</b>
14. The aspiring professional accountant is able to plan, direct and control engagements/projects involving several people (P).
<b>Relationship management/management</b>
15. The competent auditor is able to respond appropriately to the needs of both internal and external clients in order to maintain a lasting and meaningful relationship (P).
<b>Coaching and leadership</b>
16. The aspiring professional accountant is able to motivate and encourage employees to achieve professional and personal goals by developing knowledge, competences, talents and showing exemplary behaviour (P).
<b>Setting priorities</b>
17. The competent auditor is able to set priorities and plan his work carefully, taking into account deadlines (P).
<b>Teamwork</b>
18. The competent auditor is able to cooperate in a collegial manner in order to achieve a common goal (T+P).
<b>Diversity</b>
19. The aspiring professional accountant is able to deal respectfully with people with different capacities and cultural backgrounds and customs (P).
<b>Learning capacity</b>
20. The competent auditor is able to reflect on his own experiences and experiences of colleagues, discuss them whether or not in a team and learn from them (T+P).
21. The aspiring professional accountant is considered to be able, in the context of 'lifelong learning', to be developed permanently (P)

# ANNEX VII – ACCOUNTANCY FOR SME

## ASSESSMENT FRAMEWORK FOR THE ANNUAL REPORT

Building block	Criteria
<i>Snapshot progress table</i>	<ul style="list-style-type: none"> <li>▪ The progress table has been updated</li> <li>▪ The progress table shows that the trainee is on track with regard to the hours standards (per work domain)</li> <li>▪ The progress table shows that the trainee is on track in achieving the learning outcomes for each work domain</li> <li>▪ The progress table shows that the trainee is on track to achieve the generic learning outcomes (professional skills)</li> </ul> <p><b>Rating and feedback:</b></p>
<i>Report of activities</i>	<ul style="list-style-type: none"> <li>▪ In any case, the trainee has paid attention to: <ul style="list-style-type: none"> <li>- The work performed by the trainee in the various engagement phases of the work domains with reference to the professional products per engagement phase;</li> <li>- The development of knowledge, skills and behaviour, related to the realisation of the learning outcomes, possibly on the basis of the four components of growth: level of responsibility, the scope of the work, the complexity of the work, growth in skills and awareness of the professional attitude;</li> <li>- The application of theoretical knowledge and legislation and regulations in the engagements;</li> <li>- The three streams: corporate governance, public role of the accountant and ICT;</li> <li>- Topicality in rulings of the Chamber of Auditors (at least in 2 of the 3 reports);</li> <li>- A (personal) dilemma (in years 1 and 2);</li> <li>- The guidance of the mentor and/or the supervisor on the engagement(s).</li> </ul> </li> </ul> <p><i>If the report itself does not pay attention to one of these components, separate building blocks are included (e.g. dilemma or decision of the auditor's office).</i></p> <ul style="list-style-type: none"> <li>▪ The report is in line with the progress table</li> <li>▪ The report is in line with the learning objectives</li> <li>▪ The report gives a good picture of the trainee's development and shows that it is in line with the trainee's stage of practical training programme</li> <li>▪ The report gives the impression that the mentor adequately fulfils the roles of coach, professional supervisor, trajectory monitor and reviewer</li> </ul> <p><b>Rating and feedback:</b></p>
<i>Dilemma</i> (as a separate building block or included in the report of activities)	<ul style="list-style-type: none"> <li>▪ In annual reports 1 and 2, the trainee has worked out his own dilemma</li> <li>▪ The dilemma worked out is a personal dilemma that was experienced by the trainee during the execution of an engagement</li> <li>▪ The dilemma that has been worked out could not have been solved on the basis of theory/laws and regulations (alone)</li> <li>▪ The trainee has well substantiated the choice for the solution to the dilemma by weighing up possible solutions and positive and negative consequences</li> </ul>

	<ul style="list-style-type: none"> <li>In terms of complexity, the dilemma fits the phase of the trainee's practical training programme</li> </ul>
	<b>Rating and feedback:</b>
<i>Ruling of the Chamber of Auditors (as a separate building block or included in the report of activities)</i>	<ul style="list-style-type: none"> <li>In 2 of the 3 annual reports, the trainee dealt with a decision of the Chamber of Accountants</li> <li>Based on the ruling, the trainee has reflected on one or more engagements carried out by the trainee</li> <li>The trainee has described the possible consequences of the ruling and what can be learned from it</li> </ul>
	<b>Rating and feedback:</b>
<i>Learning objectives (feedback)</i>	<ul style="list-style-type: none"> <li>The trainee has described in concrete terms how the trainee has worked on the technical and personal learning objectives during the practical training programme year</li> <li>The trainee has sufficiently substantiated why learning objectives have or have not been achieved</li> <li>The trainee has described in concrete terms what the consequences are for the next year</li> </ul>
	<b>Rating and feedback:</b>
<i>Trainings/learning experiences</i>	<ul style="list-style-type: none"> <li>The trainee's training activities, aimed at the training of professional skills (generic CEA learning outcomes), are in accordance with the learning objectives</li> </ul>
	<b>Rating and feedback:</b>
<i>Planning next year (Only as part of annual reports 1 and 2)</i>	<ul style="list-style-type: none"> <li>In any case, the trainee has paid attention to: <ul style="list-style-type: none"> <li>A description of the clients and the work that the trainee will perform for them and the work domains under which they fall;</li> <li>The own role and the level at which the work will be carried out;</li> <li>The relationship with the (expected) applicable laws and regulations;</li> <li>Progress in theoretical training and the relationship with the work to be performed;</li> <li>A schedule of hours of the work to be performed;</li> <li>Personal development points and learning objectives in relation to the CEA learning outcomes (<i>these may also be included in the appropriate building block in the next practical training programme year</i>);</li> <li>Any changes (in the work situation) compared to the PDP and the agreements laid down in the report of the orientation phase.</li> </ul> </li> <li>The planning follows logically from (the report of) the activities that the trainee has performed in the reporting year and the intended development of the trainee</li> <li>The relationship with the trainee's home page is clear and logical</li> <li>The relationship with the report of activities is clear and logical</li> </ul>
	<b>Rating and feedback:</b>
<i>Learning objectives</i>	<ul style="list-style-type: none"> <li>The trainee has formulated learning objectives aimed at technical development</li> <li>The trainee has formulated learning objectives aimed at personal skills</li> </ul>



(as part of 'planning next year' or separately included in the building block in the following year)	<ul style="list-style-type: none"> <li>▪ The trainee has made the learning objectives SMART and related them to the planned work</li> <li>▪ The learning objectives follow logically from (the report of) the activities performed by the trainee in the reporting year, the feedback on the learning objectives and the intended development of the trainee as shown on the introduction page</li> </ul>
ICAIS	<ul style="list-style-type: none"> <li>• The trainee has submitted an accountability document for the ICAIS learning outcomes as part of the annual report</li> <li>• The trainee works in an environment in which sufficient attention can be paid to ICAIS subjects in order to be able to achieve the learning outcomes for them in the whole of the practical training programme</li> <li>• The trainee has demonstrated that he or she can sufficiently cover the learning outcomes for ICAIS in the engagements carried out</li> </ul> <i>Only if applicable. Read the explanation below.</i>
	<b>Rating and feedback:</b>

### Explanation of ICAIS

The ICAIS engagement is optional. If the trainee can demonstrate that he or she sufficiently covers the learning outcomes for ICAIS during the practical training programme, there is no need to carry out a separate ICAIS engagement for this. Whether this is the case is a subject of discussion between trainee and mentor. However, the ICAIS learning outcomes must be reported separately.

At some point in practical training programme, in which serious attention has been paid to all ICAIS learning outcomes, the trainee places the table in the form 'ICAIS 2024 – orientation Accountancy for SME' or an own accountability document made available by the internship office in the building block. Once the table has been discussed and coordinated with the mentor or an internal expert in the field who has been involved in the engagements carried out by the trainee, it becomes part of the annual report in that year. Ultimately, it will have to be established in the whole of the practical training programme that the ICAIS learning outcomes have actually been achieved.

If assessment results in the trainee having to carry out the ICAIS engagement, this is done via the appropriate task "ICAIS engagement" in the activity plan.

### Prescribed engagements (in the context of practical training programme)

Commission	Realised?	Explanation
The trainee has been involved in at least 10 Assurance engagements or at least 6 Assurance engagements in combination with at least two counselling days per year with a certain degree of variation and complexity		
The trainee has been involved in all phases of a compilation engagement		<i>(to be realised in year 2)</i>
The trainee has <u>been involved in two relatively complex Other assurance engagements</u> at the level of an aspiring professional accountant		<i>(to be realised in year 3)</i>

The trainee has <u>been involved in a tax advisory engagement</u> at the level of an aspiring professional accountant		(to be realised in year 3)
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Opinion on the annual report →	Sufficient/Insufficient/Needs improvement
Explanation, feedback & feedforward →	

# ANNEX VIII – ASSURANCE ASSESSMENT

## FRAMEWORK FOR THE ANNUAL REPORT

Building block	Criteria
<i>Snapshot progress table</i>	<ul style="list-style-type: none"> <li>▪ The progress table has been updated</li> <li>▪ The progress table shows that the trainee is on track with regard to the hours standards (per work domain)</li> <li>▪ The progress table shows that the trainee is on track in achieving the learning outcomes for each work domain</li> <li>▪ The progress table shows that the trainee is on track to achieve the generic learning outcomes (professional skills)</li> </ul> <p><b>Rating and feedback:</b></p>
<i>Report of activities</i>	<ul style="list-style-type: none"> <li>▪ In any case, the trainee has paid attention to: <ul style="list-style-type: none"> <li>- The work performed by the trainee in the various engagement phases of the work domains with reference to the professional products per engagement phase;</li> <li>- The development of knowledge, skills and behaviour, related to the realisation of the learning outcomes. This can be done, for example, on the basis of the four components of growth: level of responsibility, the scope of the work, the complexity of the work, growth in skills and awareness of professional attitude;</li> <li>- The application of theoretical knowledge and legislation and regulations in the engagements;</li> <li>- The three streams: corporate governance, public role of the accountant and ICT;</li> <li>- Topicality in rulings of the Chamber of Auditors (at least in 2 of the 3 reports);</li> <li>- A (personal) dilemma (in years 1 and 2);</li> <li>- The guidance of the mentor and/or the supervisor on the engagement(s).</li> </ul> </li> </ul> <p><i>If the report itself does not pay attention to one of these components, separate building blocks are included (e.g. dilemma or decision of the auditor's office).</i></p> <ul style="list-style-type: none"> <li>▪ The report is in line with the progress table</li> <li>▪ The report is in line with the learning objectives</li> <li>▪ The report gives a good picture of the trainee's development and shows that it is in line with the trainee's stage of practical training programme</li> <li>▪ The report gives the impression that the mentor adequately fulfils the roles of coach, professional supervisor, trajectory monitor and reviewer</li> </ul> <p><b>Rating and feedback:</b></p>
<i>Dilemma (as a separate building block or included in the report of activities)</i>	<ul style="list-style-type: none"> <li>▪ In annual reports 1 and 2, the trainee has worked out his own dilemma</li> <li>▪ The dilemma worked out is a personal dilemma that was experienced by the trainee during the execution of an engagement</li> <li>▪ The dilemma that has been worked out could not have been solved on the basis of theory/laws and regulations (alone)</li> <li>▪ The trainee has well substantiated the choice for the solution to the dilemma by weighing up possible solutions and positive and negative consequences</li> <li>▪ In terms of complexity, the dilemma fits the phase of the trainee's practical training programme</li> </ul> <p><b>Rating and feedback:</b></p>

<i>Ruling of the Chamber of Auditors (as a separate building block or included in the report of activities)</i>	<ul style="list-style-type: none"> <li>▪ In 2 of the 3 annual reports, the trainee dealt with a decision of the Chamber of Accountants</li> <li>▪ Based on the ruling, the trainee has reflected on one or more engagements carried out by the trainee</li> <li>▪ The trainee has described the possible consequences of the ruling and what can be learned from it</li> </ul>
	<b>Rating and feedback:</b>
<i>Learning objectives (feedback)</i>	<ul style="list-style-type: none"> <li>▪ The trainee has described in concrete terms how the trainee has worked on the technical and personal learning objectives during the practical training programme year</li> <li>▪ The trainee has sufficiently substantiated why learning objectives have or have not been achieved</li> <li>▪ The trainee has described in concrete terms what the consequences are for the next year</li> </ul>
	<b>Rating and feedback:</b>
<i>Trainings/learning experiences</i>	<ul style="list-style-type: none"> <li>▪ The trainee's training activities, aimed at the training of professional skills (generic CEA learning outcomes), are in accordance with the learning objectives</li> </ul>
	<b>Rating and feedback:</b>
<i>Planning next year (only as part of annual reports 1 and 2)</i>	<ul style="list-style-type: none"> <li>▪ In any case, the trainee has paid attention to: <ul style="list-style-type: none"> <li>- A description of the clients and the work that the trainee will perform for them and the work domains under which they fall;</li> <li>- The own role and the level at which the work will be carried out;</li> <li>- The relationship with the (expected) applicable laws and regulations;</li> <li>- Progress in theoretical training and the relationship with the work to be performed;</li> <li>- A schedule of hours of the work to be performed;</li> <li>- Personal development points and learning objectives in relation to the CEA learning outcomes (<i>these may also be included in the appropriate building block in the next practical training programme year</i>);</li> <li>- Any changes (in the work situation) compared to the PDP and the agreements laid down in the report of the orientation phase.</li> </ul> </li> <li>▪ The planning follows logically from (the report of) the activities that the trainee has performed in the reporting year and the intended development of the trainee</li> <li>▪ The relationship with the trainee's home page is clear and logical</li> <li>▪ The relationship with the report of activities is clear and logical</li> </ul>
	<b>Rating and feedback:</b>
<i>Learning objectives (as part of 'planning next year' or separately included in the building block in the following year)</i>	<ul style="list-style-type: none"> <li>▪ The trainee has formulated learning objectives aimed at technical development</li> <li>▪ The trainee has formulated learning objectives aimed at personal skills</li> <li>▪ The trainee has made the learning objectives SMART and related them to the planned work</li> <li>▪ The learning objectives follow logically from (the report of) the activities performed by the trainee in the reporting year, the feedback on the learning objectives and the intended development of the trainee as shown on the introduction page</li> </ul>

	<b>Rating and feedback:</b>
ICAIS	<ul style="list-style-type: none"> <li>▪ The trainee has submitted an accountability document for the ICAIS learning outcomes as part of the annual report</li> <li>▪ The trainee works in an environment in which sufficient attention can be paid to ICAIS subjects in order to be able to achieve the learning outcomes for them in the whole of the practical training programme</li> <li>▪ The trainee has demonstrated that he or she can sufficiently cover the learning outcomes for ICAIS in the engagements carried out</li> </ul>
	<b>Rating and feedback:</b> <i>Only if applicable. Read the explanation below.</i>
Sustainability	<ul style="list-style-type: none"> <li>▪ The accountability table is an accurate representation of the activities spent on Sustainability assurance and Sustainability-related services</li> <li>▪ The trainee has adequately explained why hours performed on certain activities can be attributed to Sustainability assurance, or to both Sustainability assurance and Annual accounts audit engagements</li> <li>▪ The accountability table shows that the trainee is on track with regard to the hours standards (<i>only applies to trainees who want to graduate partly for the Sustainability endorsement</i>)</li> <li>▪ The accountability table shows that the trainee is on track to achieve the learning outcomes for Sustainability assurance (<i>only applies to trainees who want to graduate partly for the Sustainability endorsement</i>)</li> <li>▪ The accountability table is in accordance with the report of activities and the learning objectives</li> </ul>
	<b>Rating and feedback:</b> <i>Only if applicable. Read the explanation below.</i>

### **Explanation of ICAIS**

The ICAIS engagement is optional. If the trainee can demonstrate that he or she sufficiently covers the learning outcomes for ICAIS during the practical training programme, there is no need to carry out a separate ICAIS engagement for this. Whether this is the case is a subject of discussion between trainee and mentor. However, the ICAIS learning outcomes must be reported separately.

At some point during the practical training programme, in which serious attention has been paid to all ICAIS learning outcomes, the trainee places the table in the form 'ICAIS 2024 – orientation Assurance' or an accountability document made available by the internship office in the building block. Once the table has been discussed and coordinated with the mentor or an internal expert in the field who has been involved in the engagements carried out by the trainee, it becomes part of the annual report in that year. Ultimately, it will have to be established in the whole of the practical training programme that the ICAIS learning outcomes have actually been achieved.

If assessment results in the trainee having to carry out the ICAIS engagement, this is done via the appropriate task "ICAIS engagement" in the activity plan.

### **Explanation of Sustainability**

To be eligible for the Sustainability endorsement, a trainee must account for at least 660 hours of Sustainability activities. At least 330 hours of this work must concern Sustainability assurance. Trainees account for these hours with the associated professional products in an accountability table made available for this purpose, which, like the

progress table, can always be updated and added to the portfolio site. Those who graduate with the endorsement for Sustainability add the completed table at the end of the practical training programme. Others can keep the table to register work that can be entered at a later time to obtain the endorsement.

**Prescribed engagements (in the context of practical training programme)**

Commission	Realised?	Explanation
The trainee has been involved in all phases of an audit engagement		
The trainee has <u>been involved in two audit engagements at different types of organisations at the level of an aspiring professional accountant</u>		
The trainee has <u>been involved in all phases of another assurance engagement</u> at the level of an aspiring professional accountant		
The trainee who also wishes to be eligible for the Sustainability endorsement has also described Assurance engagements focused on Sustainability during the practical training programme		

Opinion on the annual report →	Sufficient/Insufficient/Needs improvement
Explanation, feedback & feedforward →	