# Administrative confirmation of theoretical qualifications

I, the undersigned [Name and function of the school’s responsible person][[1]](#endnote-1), hereby confirm that Mrs/Mr[[2]](#endnote-2) [Name of the applicant] born on [Date] obtained a Master degree (or an equivalent training) in [Name of the diploma] on [Date] of a duration of [Number of years].

In accordance with the requirements of article 2, paragraph (5)[[3]](#endnote-3) of Grand-ducal Regulation of 14 December 2018 determining the requirements for the professional qualification of “réviseurs d’entreprises”, I, the undersigned [Name and function of the school’s responsible person]1 provide you with the courses that Mrs2/Mr2 [Name of the applicant] has followed for each subject during his/her university training and the numbers of ECTS[[4]](#endnote-4) corresponding to it :

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Subjects** | **Min. ECTS[[5]](#endnote-5)** | **Title of course** | **ECTS Credits by year \*** |
| **1** | **2** | **3** | **4** | **5** | **6** | **Total** |
| **1** | **General accounting theory and principles** | **10** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **2** | **International accounting standards** | **6** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **3** | **Financial analysis** | **6** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **4** | **Cost and management accounting** | **6** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **5 a** | **Risk management** | **2** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **5 b** | **Internal control** | **4** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Subjects** | **Min. ECTS5** | **Title of course** | **ECTS Credits by year** |
| **1** | **2** | **3** | **4** | **5** | **6** | **Total** |
| **6** | **Corporate governance** | **2** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **7** | **The law of insolvency and similar procedures** | **3** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **8 a** | **Civil law** | **1** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **8 b** | **Commercial law** | **1** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **9** | **Information technology and computer systems** | **8** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **10** | **Business, general and financial economics** | **8** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **11 a** | **Mathematics** | **3** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **11 b** | **Statistics** | **3** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |
| **12** | **Fundamental principles of corporate financial management** | **6** | enter text | [no] | [no] | [no] | [no] | [no] | [no] | [no] |

|  |  |
| --- | --- |
| Done in [Name of the city], on [Date] | By [Name and function] |
|  | (Handwritten signature of a person authorised to commit the school and stamp)  |

\* Years of studies 1 to 6 have been followed in:

|  |  |
| --- | --- |
| Year | Year |
| 1. | [year] |
| 2. | [year] |
| 3. | [year] |
| 4. | [year] |
| 5. | [year] |
| 6. | [year] |

*NB: The administrative certificate is prepared by the University that delivered the diploma. Each page should be stamped either with the* ***logo of the University*** *or* ***printed on the letterhead with the logo of the University****.*

1. Article 2, paragraph (7) of the Grand-ducal Regulation of 14 December 2018 determining the requirements for the professional qualification of “réviseurs d’entreprises”: “In order to be valid, the administrative certificate should:

	1. be an original;
	2. bear the name of the applicant;
	3. follow the subject’s pattern referred to in paragraph 2 and indicate in which subjects the applicant has been examined and mention the number of ECTS or equivalent credits per course. When a course is relevant for several subjects, the administrative certificate must indicate the total number of ECTS or equivalent for that course as well as the breakdown between the different subjects;
	4. **bear the name and the stamp of the University, which established it, be dated and signed in handwriting by a person duly authorised to commit the University, while indicating the name and function of that person;**
	5. if it refers to units rated as equivalent of the “Diplôme de comptabilité et de gestion” (DCG) or the “Diplôme supérieur de comptabilité et de gestion” (DSCG), be accompanied by a statement from the University that established it, certifying that such equivalences are granted to the University in question by the Ministry of National Education of the French Republic.” [↑](#endnote-ref-1)
2. [↑](#endnote-ref-2)
3. 2 Delete where not applicable

3 Article 2, paragraph (5) of Grand-ducal Regulation of 14 December 2018 determining the requirements for the professional qualification of “réviseurs d’entreprises”: “The holder of a Master's degree or of an equivalent training which is not included on the list of Master's degrees or equivalent training as provided for in paragraph 3, shall attach to his/her professional traineeship application an administrative certificate drawn up by the high school which delivered the diploma. This certificate shall give information on the subjects in which he/she was examined, as well as on the number of ECTS or equivalent credits corresponding to the courses he/she has followed in the subjects in question.” [↑](#endnote-ref-3)
4. 4 ECTS: European Credit Transfer and Accumulation System. [↑](#endnote-ref-4)
5. 5 Minimum number of ECTS required under Article 2, paragraph (2) of Grand-ducal Regulation of 14 December 2018 determining the requirements for the professional qualification of “réviseurs d’entreprises”. [↑](#endnote-ref-5)