

Below is a **simplified English version** of the original FAQs

## 

## **General Information**

### **Which trainee fees changed on 1 September 2023?**

* **One-Time Participation Fee** to join the Practical Experience Program:
  + Increased from €888 to **€915** per year.
* **Annual Fee** for trainees taking more than five years to complete the Practical Experience Program:
  + Increased from €248 to **€255**.
* **Review Fee** for products by the NBA Internship Office:
  + Increased from €248 to **€255**.

**Why the change?** Due to rising costs, the NBA must invest more to keep the Practical Experience Program running. This follows a decision approved at the 12 June 2023 NBA Members’ Meeting.

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### **How do I start the Practical Experience Program?**

1. **Register** via the Practical Experience registration form (Inschrijfformulier Praktijkopleiding).
2. **Select** your preferred start date on the form.
3. **Confirm** your actual start date with your internship office (stagebureau) after signing up.

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### **Where can I arrange the “nulmeting” (zero measurement)?**

Talk to your internship office about how to schedule your zero measurement.

* If you’re following the program through the NBA Internship Office, you can arrange it with NBA Opleidingen.

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### **Where can I do my training days and intervision (peer discussion) sessions?**

Again, **check with your internship office**.

* If you follow the program via the NBA Internship Office, you’ll do your sessions with an **accredited provider**.

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### **What is the deadline for completing the old CEA-endterms version of the Practical Experience Program?**

* **1 September 2021** was the deadline to finish the old-endterms program (for both AA and RA). This has been communicated widely before.
* For any planning questions, **contact** your internship office.

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### **What if I switched to the new-endterms Practical Experience Program?**

* Check out the information on **transition arrangements**, then contact your internship office for details.

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### **When do I have a theoretical deficiency for GEB?**

You have a deficiency if you:

* Completed (or will complete) the AA or RA theory on the **old** endterms,
* **But** you’re now doing the practical experience under the **new** endterms.

More info on the Deficiency Regulations (Deficiëntieregeling) is available online.

## **Updates to the Practical Experience Program**

### **Why is the orientation phase now six months long?**

Because this longer period gives trainees more time to:

* Develop a solid **Personal Development Plan (POP)**,
* Think through what the **professional development path** should look like—so you can benefit from it for the rest of the program.

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### **Do I still need to write a separate half-year report in the first year?**

* **No**—it’s now part of the orientation phase itself.

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### **When does the Practical Experience Program officially begin?**

* On the **start date** confirmed by your internship office.

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### **What if the trainee doesn’t complete the orientation phase and POP properly?**

* The trainee will face **delays**, which is obviously not ideal.
* It’s up to both the trainee **and** the practical supervisor to ensure materials get submitted on time.

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### **What if my POP (Personal Development Plan) is submitted late?**

* The **end date** of your Practical Experience year shifts by the delay period (in months), provided you’ve shown you’ve been actively thinking about your development during the program.
* If you **can’t** prove that, the **start date** of your program moves to the first day of the following month.

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### **Does the half-year review still happen?**

* **Yes**, it’s still mandatory.
* Both the practical supervisor and trainee must confirm in the ELO that it took place.
* No separate assessment is needed; it’s included in the **dynamic year report**.

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### **Do I need to include a dilemma in every year report?**

* **No**—only in the **first** and **second** year reports.

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### **Why include a snapshot of the progress table in the year report?**

* It’s vital to keep track of **which endterms** you’re meeting and your overall progress.
* Filling out and discussing this table with your supervisor ensures you’re both aligned on how you’re developing.

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### **Can the trainee pause or temporarily stop the Practical Experience Program?**

* **Yes**—that’s possible.

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### **Can a trainee take non-accredited training?**

* **Yes**, as long as it’s relevant to improving **generic skills** and **CEA endterms**, and your internship office **approves** it. They might set extra conditions.

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### **Is it still possible for a trainee to apply for a shortened Practical Experience Program (verkorting)?**

* **Yes**. You’ll need to submit:
  + A **work activities report**, and
  + Relevant references,  
     which a reviewer will assess.
* You’ll then have a meeting about the **competencies** you need to show, depending on whether you’d be starting in year 2 or 3.

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### **When is the decision on verkorting made?**

* It’s decided during the **orientation phase**.

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### **What changed about intervision in the first and second years of the Practical Experience Program?**

* Internship offices can set **themes** for these sessions.
  + E.g., “Fraud” or “Asking the Right Questions,” tied to real-world developments in the trainee’s work environment.

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### **Is the ICAIS assignment no longer mandatory?**

* It’s now **optional** if the internship office decides you’ve already shown mastery of the ICAIS-endterms in other ways.
* If you **don’t** do enough daily-work tasks involving ICAIS, then you **still** have to do the assignment.

## 

## **New Portfolio Website**

### **Why are we switching to a new portfolio site?**

* The new site offers **better organization**, making it easier for the supervisor, reviewer, and examiner to understand the trainee’s situation and provide feedback.

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### **What does the new portfolio site do?**

* It’s an **online page** showing your entire three-year program in a **user-friendly** way.
* You choose how to structure it, and you upload tasks/documentation there.
* It still connects to the standard ELO behind the scenes.
* Goes live on **1 April 2024**.

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### **Will all trainees use the new portfolio site?**

* If you **started** before **1 April 2024**, you can keep using the current system or switch at the start of a new Practical Experience year.
* If you **start on or after** 1 April 2024, you **must** use the new portfolio site.

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### **How do we submit documents—via the new site or ELO?**

* Trainees on the **new** site submit everything **there**. Assessments still happen in the usual tasks.
* Trainees on the **old** ELO can remain there.

## **ELO (Elektronische Leeromgeving)**

### **When will I get my ELO login details?**

* After your registration is processed, you’ll receive **Mijn NBA** credentials.
* Once the internship office sets you up, you can also access the ELO.
* Expect about **one week** for processing.

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### **How do I change my email address in the ELO?**

* Update it in **Mijn NBA**.

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### **I’m having problems logging into the ELO.**

* Make sure you’re using the **same** username/password as for [www.mijnnba.nl](http://www.mijnnba.nl/).
* The correct ELO link is: [**www.praktijkopleiding.nba.nl**](http://www.praktijkopleiding.nba.nl/).
* If you still have issues, contact the **NBA membership administration** at 088-4960200 or ledenadministratie@nba.nl.

**If your supervisor/reviewer** has login issues, have them **call the NBA** (088-4960440).

### 

### **Where can I find POP and report templates?**

* If you’re using the new Portfolio Site, templates might be in the ELO under the **Information page**.
* If you haven’t switched, go to **Studieroutes** in the ELO for all relevant documents.

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### **Why can’t I submit a request for verkorting (shortened program)?**

* You must **upload your Practical Experience contract** first, and it must be **approved** by your internship office.

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### **Why can’t I submit my POP?**

* Same as above: only after your contract is approved.
* Also, if you **plan** to submit a verkortingsverzoek, that must be **assessed** first before you can submit the POP.

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### **Why can’t I submit my year report?**

* You must first process your **second half-year conversation** in the ELO, and have your supervisor approve it.

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### **I won’t meet my deadline—what should I do?**

* Contact your **internship office** right away.

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### **How do I request a break in the program?**

* In the ELO, under **“Wijzingen”** (Changes), there’s a task called **“Verzoek om onderbreking praktijkopleiding – inleveren.”** Submit it there.

### 

### **I have a new practical supervisor.**

* In the ELO, go to **“Wijzigingen”** and choose **“Wijzigingen praktijkbegeleider, beoordelaar, vestiging - aanvragen.”**
* The new supervisor must be **appointed** by the internship office.

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### **I can log in but only see my mailbox, no place to upload my work.**

* Try again **later in the morning** because the system updates daily.
* If you still don’t see your portfolio, call the NBA (088-4960440).

## **Program Content**

### **Can the ICAIS assignment and the year-3 ICT deepening criterion be the same project?**

* **ICAIS** focuses on understanding ICT within business processes, separate from the financial statement audit.
* The **deepening** activity typically looks back on how ICT impacts the client’s business processes and the audit approach.
* They *can* overlap, but it’s **better** to use a different project for each, so you gain the full learning effect.

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### **Can a Standard 4400N assignment count as Assurance for the CEA-other-assurance endterms?**

* **No**—4400N/4415N/4416N are “Aan Assurance verwante opdrachten” (related to assurance) but **not** actual assurance.
* They don’t cover key endterms like A&A 12.4 or providing formal assurance.

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### **Does a NOW 1 engagement count as a “complex other assurance” assignment in year 3?**

* A **3900N** engagement does qualify.
* A **4415N** does **not**, since that’s “Aan Assurance verwante” rather than actual assurance.

## **Exams**

### **How do I get my theoretical certificate “waarmerkend”?**

* A **certified copy** means the copy matches the original.
* It needs a **stamp** (from a notary/accounting firm/educational institution), a **date**, and the **name/signature** of the notary, accountant, or school.

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### **When do I send my presentation slides for an online exam?**

* **Only** if your exam is online. You must send the slides **four working days** before the exam to examens@nba.nl.

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### **I failed my exam—when can I retake it?**

* **Six weeks** later. The examiners note which areas need improvement. A different set of examiners will handle your retake. You have a max of **four attempts**.

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### **When do I get my exam results?**

* You’ll receive your confirmation letter within **two weeks** after the exam.

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### **When do I get my diploma?**

* Normally, **three weeks** after the exam.
* During the current pandemic, it may take **3–6 weeks**.

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### **Can I cancel my exam?**

* Once you’re scheduled and the date/time are confirmed, **you can’t** cancel without cost. You owe the full exam fee.

## **Sustainability**

### **1. What is CSRD?**

The **Corporate Sustainability Reporting Directive (CSRD)** requires more companies, starting in 2024, to report on their **social and environmental impact**. It aims to improve the **transparency and quality** of sustainability reporting. It also affects the **(practical) training** of accountants who want to provide **assurance** on sustainability info.

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### **2. What does CSRD mean for the Accountancy-MKB Practical Experience Program?**

The right to sign off on sustainability assurance is reserved for **accountants with certification authority**. The immediate impact on Accountancy-MKB orientation is **limited**, since no extra endterms have yet been added by CEA. However, you may still face new regulations, especially if your SME clients are part of a larger chain or seek financing. The NBA is reviewing ways to incorporate sustainability into the MKB program.

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### **3. What about CSRD requirements for the Assurance orientation?**

* CSRD says you need **eight months** of relevant sustainability-assurance practical experience (or 660 hours, of which at least 330 must be actual sustainability-assurance engagements).
* These hours count toward the **1,500 hours** of mandatory assurance tasks for the RA.
* Additional details are still being finalized.

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### **4. Will total required hours increase for trainees aiming for the Sustainability endorsement?**

* No, the total is still **3,000**.
* You must ensure **660** of those hours focus on sustainability, with at least **330** on sustainability assurance.
* The minimum of 1,125 hours in financial audits remains, but certain other endterms for other assurance tasks no longer apply if you do the sustainability endorsement.

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### **5. How does the CSRD transition arrangement work?**

* If you’re already **certified** or finish your integrated final exam (Assurance orientation) **before 1 January 2026**, you can issue sustainability assurance but must still fulfill certain PE (permanent education) requirements to be considered “competent.”

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### **6. If I finish the Assurance orientation final exam before 1 January 2026, what applies to me?**

* You automatically get the authorization, but you must still meet the **PE** standards unless you already proved your competence via the 660-hour requirement and final exam with the sustainability note.

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### **7. If I don’t finish before 1 January 2026, what then?**

* Two options if you want the sustainability endorsement:
  1. Fit the 660-hour requirement (possibly with an extension) **within** the program.
  2. Qualify later, meaning you’ll do a **separate** sustainability exam.

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### **8. Can I graduate in Assurance after 1 January 2026 without the sustainability endorsement?**

* **Yes**, that’s still possible.

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### **9. Can I get the sustainability endorsement later, after graduating without it?**

* **Yes**. You must then meet the **practical-experience** requirements and pass a separate exam.

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### **10. Can I count prior sustainability-related hours toward the 660-hour requirement?**

* **Yes**. You should start logging them as soon as possible. Keep in mind that tasks older than **six years** might not count.

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### **11. Can I graduate for the sustainability endorsement before 1 January 2026?**

* In principle, yes—once the new CEA endterms for sustainability are published, likely not before **late 2024**. You must prove you meet the relevant theory and practice demands. Additional requirements or deficiencies may be set if you want to finish earlier.

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### **12. Will there be exceptions for personal circumstances (illness, pregnancy, etc.) if I can’t finish before 1 January 2026?**

* Current law doesn’t provide exceptions. Plan your exam in advance and keep logging relevant hours if you aim for sustainability assurance competence.

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### **13. How do trainees handle the CSRD if they have clients who won’t report until 2025 or beyond?**

* Many trainees **won’t** be able to meet the new standard quickly. The NBA is still aligning with legal constraints to offer the best route possible for those needing the sustainability endorsement.

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### **14. Which extra requirements must I fulfill to graduate with the sustainability endorsement?**

* You must complete **660 hours** of sustainability work, at least **330** of which is sustainability assurance.
* You must address these in your **portfolio** (via a dedicated table) and year reports.
* In your final exam, you must show competence in **both** financial audits **and** sustainability assurance.
* If you graduate later without meeting these requirements, you can do an extra exam, once you do meet them.

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### **15. What changes in the practical experience for sustainability after 1 January 2026?**

* Assurance trainees can graduate with or without the sustainability endorsement. If you want it, you must cover the **660 sustainability hours**.

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### **16. Do things change if I want to graduate without a sustainability endorsement?**

* **No**, your required hours remain the same.

**We hope this helps clarify the fee changes, new processes, and evolving requirements in the Practical Experience Program.** If you have any remaining questions, **contact your internship office (stagebureau)** or the **NBA** directly.