



Federation of European Accountants
Fédération des Experts comptables Européens

FEE Qualification and Market Access Working Party

Structure and Organisation of the Accountancy Profession

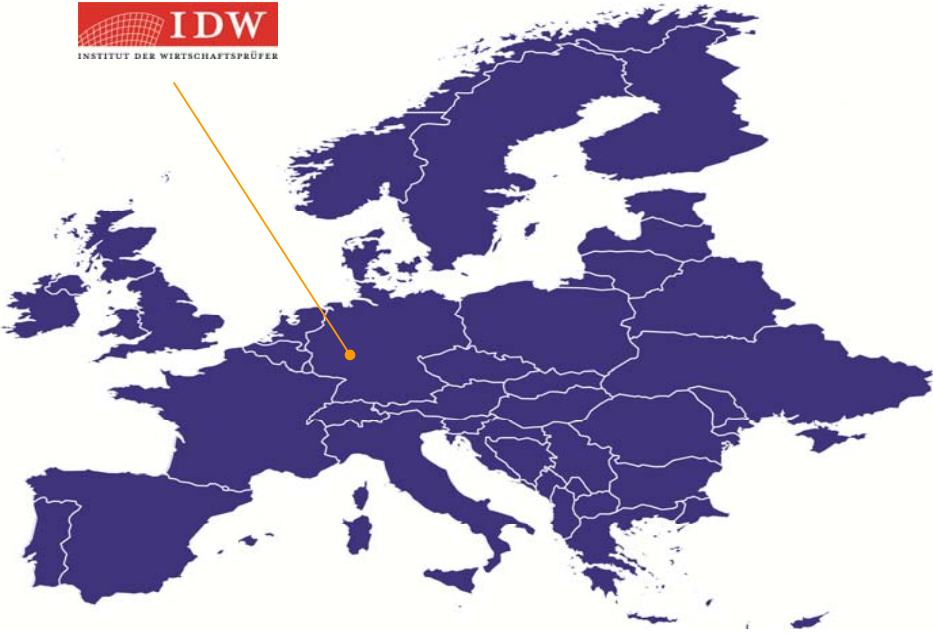
Key features

Germany

Status: February 2012

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Germany



Flag:



Population:

approx. 80,000,000

Capital:

Berlin

Languages:

German

In the EU since: Founder

Professions*	Wirtschaftsprüfer	Steuerberater
Protected title	Yes	Yes
Reserved activities	Statutory audit and tax advice	Tax advice
Included authorisations	Comprises the authorisation to provide tax services without any restriction	All accountancy services, except statutory audit

* other professions providing accountancy services are e.g. Vereidigter Buchprüfer (the profession is closed, new professionals can no longer be registered, registered professionals are subject to the same rules as Wirtschaftsprüfer), Bilanzbuchhalter (certified bookkeeper), Controller (certified controller), Buchhalter (bookkeeper).

	Wirtschaftsprüfer	Steuerberater
Regulated profession	Yes	Yes
Supervision	Yes	Yes
Competent authority	<ul style="list-style-type: none"> ➤ Abschlussprüfer-aufsichtskommission (APAK) and ➤ Wirtschaftsprüfer-kammer (chamber) (WPK) 	Regional Steuerberaterkammer

	Wirtschaftsprüfer	Steuerberater
No. of qualified professionals	~ 15.000	~ 80.000
No. of new trainees per year	~ 500	~ 2.000

	Wirtschaftsprüfer	Steuerberater
General initial education steps (without possible exemptions)	<ul style="list-style-type: none"> ➤ Academic degree (bachelor degree or master degree) ➤ Auditing practice: 4 years with bachelor degree, 3 years with master degree ➤ Auditor exam 	<ul style="list-style-type: none"> ➤ Academic degree (bachelor degree or master degree) ➤ Tax advice practice: 3 years with bachelor degree, 2 years with master degree ➤ Tax advisor exam

Market access

resident professionals

	Wirtschaftsprüfer	Steuerberater
Registration required	Yes	Yes
Competent authority for registration	Wirtschaftsprüferkammer (chamber)	Regional Steuerberaterkammer (chamber)
Cost of appointment/ registration	230 Euro	~ 150 Euro
Oath required	Yes	Yes
Insurance required	Yes	Yes
Professional address required	Yes (establishment in EU; in case of establishment in Third Countries additional requirements)	Yes (establishment in any country)

Market access professionals from other EU Member States

Temporary provision of non-audit services*

Pro-forma declaration	<ul style="list-style-type: none"> ➤ Required for the provision of tax services ➤ Not required for the provision of other accountancy services
Requested data	<ul style="list-style-type: none"> ➤ Personal data (name, address etc.) ➤ Qualification ➤ Insurance
Requested documents	For the provision of tax services, certificate that the applicant is allowed to provide tax services in an EU Member State
Competent authority	Regional Steuerberaterkammer (chamber)
Factual checks	Not mandatory
Standard form	Some Regional Steuerberaterkammern provide a standard form, others not
Compliance with host Member State rules	Cooperation with home country authority on request

* Not relevant for statutory auditors

Market access

professionals from other EU Member States

Establishment of Statutory Auditors

Required procedure	➤ Aptitude test plus registration
Infrastructure	➤ Not required (establishment in EU Member State is sufficient)
Professional address	➤ Not required (establishment in EU Member State is sufficient)
Competent authority	➤ Wirtschaftsprüferkammer (chamber)

Aptitude test

Competent authority	➤ Wirtschaftsprüferkammer (chamber)
Frequency	➤ Once a year
Form	➤ Written and oral
Main Subjects	➤ Company law, tax law, professional law
Language	➤ German
Repetition	➤ Yes, twice
Statistics	➤ 8 in 2009 (3 successful)

Market access

professionals from other EU Member States

Establishment of accountants not providing statutory audit

Compensation measure	Tax advisors: aptitude test
Competent authority	Regional Steuerberaterkammer
Procedure	Written and oral test once a year

Market access

professionals from Third Countries

Establishment of Statutory Auditors

Required procedure	➤ n/a
Infrastructure	➤ n/a
Professional address	➤ n/a
Competent authority	➤ n/a

Aptitude test

Competent authority	➤ n/a
Frequency	➤ n/a
Form	➤ n/a
Main Subjects	➤ n/a
Language	➤ n/a
Repetition	➤ n/a
Statistics	➤ n/a

Market access

professionals from Third Countries

Establishment of accountants not providing statutory audit

Compensation measure	n/a
Competent authority	n/a
Procedure	n/a

	Wirtschaftsprüfer	Steuerberater
Professional bodies	<ul style="list-style-type: none"> ➤ IDW (FEE member body) 	<ul style="list-style-type: none"> ➤ Deutscher Steuerberaterverband, Bundesverband der Steuerberater etc. (not FEE member bodies)
Professional chambers	<ul style="list-style-type: none"> ➤ Wirtschaftsprüferkammer (WPK) 	<ul style="list-style-type: none"> ➤ Bundessteuerberaterkammer

IDW	
Membership	➤ Voluntary
No. of members	➤ ~ 13.000
Institute staff	➤ ~ 100
Date of establishment	➤ 1932
Local branches	➤ 12 Landesgruppen (regional groups)
Subject to public oversight	➤ No
Oversight authority	➤ n/a

Involvement in Qualification and Market Access

Initial education	➤ Yes
Examination	➤ No
Approval and registration	➤ No
Continued Professional Development	➤ Yes

Activities

Standard setting (auditing and quality assurance)	➤ Yes
Quality assurance	➤ No, performed by WPK under oversight of APAK
Disciplinary measures	➤ No
Representation of interests	➤ Yes