

GERMANY

- Capital: Berlin
- Population: approx. 83,000,000
- Language: German
- Part of the EU since: Founder

MEMBER BODIES:

- Institute of Public Auditors in Germany (IDW)
<http://www.idw.de/>
- Chamber of Public Accountants (WPK)
<https://www.wpk.de/eng/>



PROFESSIONAL BODIES

	IDW	WPK
Membership	Voluntary	Mandatory
No. of members	13,107	21,237
Institute staff	120	120
Date of establishment	1932	1961
Local branches	12 Landesgruppen (regional branches)	6
Subject to public oversight	No	Yes
Public oversight authority	N/A	Federal Ministry for Economic Affairs and Energy Auditor Oversight Board (AOB)

Involvement in Qualification and Market Access	IDW	WPK
Initial education	Yes	No
Examination	No	Yes
Approval and registration	No	Yes
Continued Professional Development	No	Yes

Structure and organisation of the profession - key features - 2020 update

Activities	IDW	WPK
Standard setting	Yes (auditing standards)	Yes (ethical standards)
Quality assurance	No	Yes (only audits of non-PIEs, PIEs: AOB)
Disciplinary measures	No	Yes (only audits of non-PIEs, PIEs: AOB)

PROFESSION

Professions ¹	Auditor (Wirtschaftsprüfer)	Tax consultant (Steuerberater)
Professional body	IDW WPK	Deutscher Steuerberaterverband, Bundesverband der Steuerberater Regional chambers and federal chamber of tax consultants
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, to act as experts in the field of business management, to advise on business matters and preserve third-party interests, to act as trustees.	All accountancy services, except statutory audit

SUPERVISION

	Auditor	Tax consultant
Regulated profession	Yes	Yes
Supervision	Yes	No
Public oversight authority	WPK (non-PIE auditors) Auditor Oversight Commission (AOB, PIE auditors)	Regional chambers of tax consultants (21) Federal chamber of tax consultants

QUALIFICATION

	Auditor	Tax consultant
General initial education steps (without possible exemptions)	<ul style="list-style-type: none"> Academic degree (bachelor's degree or master's degree) 	<ul style="list-style-type: none"> Academic degree (bachelor's degree or master's degree) or completed commercial education

¹ 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).

Structure and organisation of the profession - key features - 2020 update

	<ul style="list-style-type: none"> • Auditing practice: 4 years with bachelor's degree, 3 years with master's degree • Auditor exam 	<ul style="list-style-type: none"> • Tax advice practice: 10 or 7 years depending on the completed commercial education, 3 years with bachelor's degree, 2 years with master's degree • Tax advisor exam
--	---	--

STATISTICS

	Auditor	Tax consultant
No. of qualified professionals	16,945 ²	87,500
No. of new trainees per year	N/A	Approx. 5,200
No. of people taking the professional examination	796	4,720 ³
No. of people passing the professional examination	331	2,392

MARKET ACCESS – QUALIFIED PROFESSIONALS

	Auditor	Tax consultant
Registration required	Yes	Yes
Competent authority for registration	Wirtschaftsprüferkammer (chamber)	Regional chambers for tax consultants (chamber)
Cost of appointment/ registration	230 Euro	200 Euro ⁴
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 with an authorised service agent/recipient domiciled in Germany)

² Including 'vereidigte Buchprüfer' (vBP)

³ Accepted applications: 5,292

⁴ Examination fee: €1,000