

GREECE

- Capital: Athens
- Population: approx. 11,000,000
- Language: Greek
- Part of the EU since: 1981

MEMBER BODIES:

- Institute of Certified Public Accountants of Greece (SOEL) <http://www.soel.gr/>



PROFESSIONAL BODIES

SOEL	
Membership	Mandatory
No. of members	4,014
Institute staff	43
Date of establishment	1992
Local branches	3 (Athens – Salonica – Heraklion, Crete)
Subject to public oversight	Yes
Public oversight authority	Hellenic Accounting and Auditing Standards Oversight Board (HAASOB)

Involvement in Qualification and Market Access	SOEL
Initial education	Yes
Examination	Yes
Approval and registration	Yes (with HAASOB)
Continued Professional Development	Yes (with HAASOB)

Activities	SOEL
Standard setting	No (HAASOB)
Quality assurance	Yes (only audits of non-PIEs with HAASOB, PIEs: HAASOB only)

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

Disciplinary measures	No (HAASOB)
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PROFESSION

Professions	Certified Public Accountant – CPA (ΟΡΚΩΤΟΣ ΕΛΕΓΚΤΗΣ ΛΟΓΙΣΤΗΣ – ΟΕΛ)
Professional body	Institute of Certified Public Accountants of Greece (SOEL) Σώμα Ορκωτών Ελεγκτών Λογιστών (ΣΟΕΛ)
Protected title	Yes
Reserved activities	Statutory Audit
Included authorisations	N/A

SUPERVISION

Certified Public Accountant	
Regulated profession	Yes
Supervision	Yes
Public oversight authority	HAASOB

QUALIFICATION

Certified Public Accountant	
General initial education steps (without possible exemptions)	<ul style="list-style-type: none">Academic degree (bachelor's degree or university student status equivalent, as per Law 4449/Article 7 §1a/2017)Professional examinations (as per Law 4449/Article 9 §1/2017)Auditing practice: at least 5 years, 2 of which after successful completion of professional examinations (as per Law 4449/Article 11 §1/2017)

STATISTICS

Certified Public Accountant	
No. of qualified professionals	917 (registered CPAs only, April 2020)
No. of new trainees per year	Approximately 200
No. of people taking the professional examination	Approximately 1,000 to 1,100 people per examination period

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

	(2 examination periods per year)
No. of people passing the professional examination	Approximately 65% of examinees

MARKET ACCESS – QUALIFIED PROFESSIONALS

Certified Public Accountant	
Registration required	Yes
Competent authority for registration	SOEL (authority granted by HAASOB)
Cost of appointment/ registration	€500.00 (Supervisory Council Decision H'4/2/03.06.2015)
Oath required	Yes
Insurance required	Yes
Professional address required	Yes