



KAMMER DER
WIRTSCHAFTSTREUHÄNDER

VISIT

Delegation of the Revenue Department, Ministry of Finance, Thailand

Friday, July 15, 2011

Kammer der Wirtschaftstreuhänder
1120 Wien, Schönbrunner Straße 222-228 / (U4-Center)
Stiege 1/ 6. Stock

PROGRAM

2 – 4 p.m

Welcome-Address

Brief introduction to the Austrian Accounting professions the Austrian Chamber of
Public Accountants

Discussion of specific topics

Sitemap | Impressum

KAMMER DER WIRTSCHAFTSTREUHÄNDER

Mit uns wachsen.

Site-Suche

Kammer | Berufsstand | Spezialgebiete | Service | Presse | Kontakt

Mitglieder-Portal

- KWT-Service und Fachsenat für Steuerrecht
- Kooperationsbörse
- Compass-Dienste der Akademie

[> Verzeichnis](#)

BILANZ BUCHHALTER

der Kammer der Wirtschaftstreuhänder

Aktueller Pressespiegel
Tägliche Zusammenfassung aller Meldungen zu den Themenbereichen Steuer, Wirtschaft und Unternehmen.

Landesstellen: • Burgenland • Kärnten • Niederösterreich • Oberösterreich • Salzburg • Steiermark • Tirol • Vorarlberg • Wien

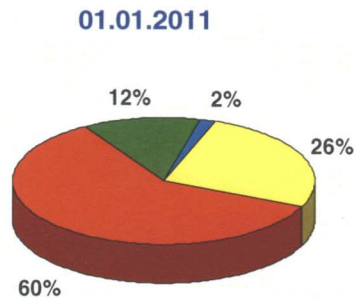
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Mit uns wachsen.

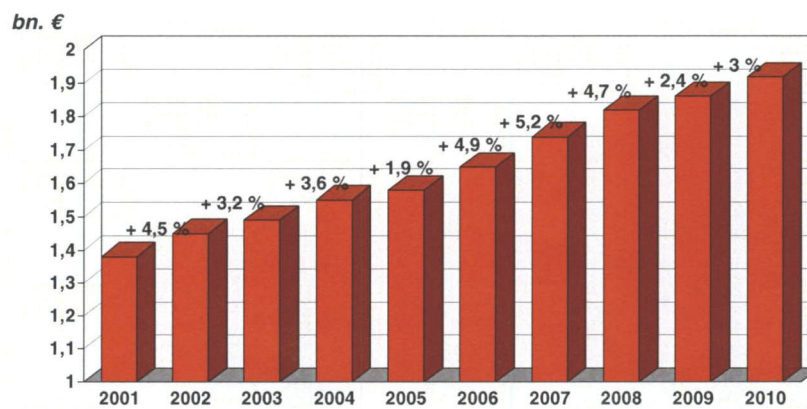
THE ACCOUNTING PROFESSIONS IN AUSTRIA
CHARTERED ACCOUNTANTS
TAX ADVISORS
ACCOUNTING PROFESSIONALS

10.370 Members
(7.852 Professionals + 2.518 Companies)

- **2.711 Certified Public Accountants**
(1.781 professionals + 930 companies)
 - **6.202 Tax Advisors**
(4.671 professionals + 1.531 companies)
 - **1.281 Accounting Professionals**
(1.235 professionals + 46 companies)
 - **176 Licensed Bookkeepers**
(165 professionals + 11 companies)
-
- 2.658 Professionals-in-Training**



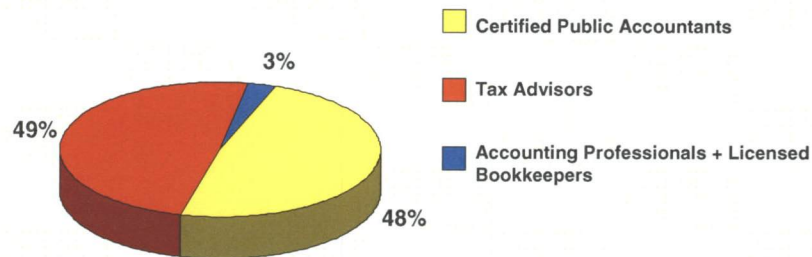
Revenues in 2010: 1,92 bn. €
Increase 2009/2010: 3 %



Revenues 2010: 1,92 bn. € (+ 3 %)

Share in revenues

2009



Legal basis for the representation of professional interests and professionalism (Professional Rules and Regulations)

- ▶ **Public Accountants' Statute of Professional Practice**
- ▶ **Directive on the Practice of the Public Accounting Professions**
(in force since Dec. 31, 2003)
- ▶ **Audit Quality Assurance Act**
(in force since Sept 1, 2005)
- ▶ **Guideline on Audit Quality Assurance**
(in force since July 4, 2006)
- ▶ **Act on the Regulation of the Accounting Professionals**
(in force since Jan. 1, 2007)

General Prerequisites for an Official Appointment

▶ **Successful Passing of the Professional Examination**

The professional examinations for the individual occupational groups comprise a written and an oral examination, each of which consisting of several parts.

▶ **Particular Reliability**

▶ **Proper Economic Situation**

▶ **Professional Liability Insurance**

▶ **Registered Office**

General Principles for the Profession

▶ **Personal Accountability**

▶ **Obligation to Maintain Secrecy**

▶ **Obligation for Further Education**

▶ **Autonomy**

▶ **Independence**

▶ **Possibility to found Partnerships and Companies**

▶ **Possibility of Interdisciplinary Partnerships**

Education & Training

Accounting Professional

- three years of practice in bookkeeping
- examination
(credits to some extent)

Tax Advisor

- university or equivalent degree
- three years of training in tax advising
- examination

or

- nine years practice as Licensed Bookkeeper (or Accounting Professional)
- examination

Certified Public Accountant

- university or equivalent degree
- three years of training in auditing (for Tax Advisors two years of training in auditing)
- examination

Scope of Authority

Accounting Professional

- financial accounting and payroll accounting
- financial statements for companies with total sales up to € 363.364
- consultancy services as regards financial accounting and payroll accounting
- some additional rights to represent as regards payroll accounting

Tax Advisor

- same as Acc. Prof.
- plus
- financial statements for all companies and tax returns
 - tax consultancy and representation before tax authorities
 - business management and related legal consultancy
 - complaints to the Supreme Administrative Court concerning tax matters
 - expert opinions
 - audit without formal audit opinions

Certified Public Accountant

- same as tax advisor
- plus
- statutory audits and all sorts of other audits

Obligation for Continuous Education

- ▶ **Obligation to continuous training**
- ▶ **40 hours per year or 120 hours within the period of three years (Accounting Professionals: 30 hours per year)**
- ▶ **Attendance of seminars at the „WT-Akademie“ (professional school), technical courses, self-study**
- ▶ **Certification by declaration on the returns for payment of professional contributions (Acc. Prof.: proof to the „Paritätische Kommission“)**



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Mit uns wachsen.



**THE CHAMBER
OF THE TAX ADVISING, AUDITING
AND ACCOUNTING PROFESSIONS**

The Chamber of Public Accountants

- ▶ **has been established to represent the interests of its members**
- ▶ **is a public-law corporation**
- ▶ **with mandatory membership for**
 - ▶ **Certified Public Accountants** (*Wirtschaftsprüfer*)
 - ▶ **Tax Advisors** (*Steuerberater*)
 - ▶ **Accounting Professionals** (*Bilanzbuchhalter*)
(membership to Austrian Federal Economic Chamber optional)

The Chamber of Accountants is

- ▶ **representing and promoting the interests of its members**
- ▶ **proposing statutory measures and making opinions regarding draft bills and regulations**
- ▶ **making reports, opinions and petitions, furnishing information and issuing certificates**
- ▶ **promoting professional education and respective training**

The Chamber of Accountants is
a professional public authority with
official tasks such as

- ▶ **conducting of admission procedures regarding examinations and carrying out examinations**
- ▶ **official appointment and recognition**
- ▶ **collection and evidence of member data with professional relevance**
- ▶ **professional administrative procedures**

The Chamber of Accountants is
a special interest group and
service center for its members

- ▶ **public relations and marketing**
- ▶ **expert information**
- ▶ **library**
- ▶ **publications (KWT-Update, Newsletter)**
- ▶ **events**
- ▶ **conciliation procedure**
- ▶ **group health insurance and extra group health insurance**
- ▶ **pension plan**
- ▶ **umbrella damage and liability insurance**

AKADEMIE DER WIRTSCHAFTSTREUHÄNDER

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SUCHE Erweiterte Suche

- Ausbildung
 - Wirtschaftsprüfer
 - Steuerberater
 - Bilanzbuchhalter - Bibu
 - Diplom Mitarbeiter
 - Treuhand-Assistent
 - Sonstige Kurse
- Weiterbildung
 - Top - Termine
 - Seminare
 - Kongresse - Tagungen
 - Postgradual
 - International
- Spezial-Lehrgänge
- Skripten/Klausuren
 - Akademie-Skripten
 - Muster-Klausuren
- Zusatzleistungen
 - WT-Software
 - Arbeitshefte
 - Compass - Dienste
 - Akademie-News Archiv

Verhinderung von Geldwäsche - der Risiko-Check
Ihre Akademie bietet Ihnen den Zugriff auf eine Datenbank zur Überprüfung von PeP's und von Personen hinsichtlich erhöhtem Risiko von Geldwäsche und Terrorismusfinanzierung ISO 6. Abschn. der WT-ARL [mehr...](#)

Gehen Sie in Führung!
Top-Training für Führungskräfte! Trainieren und verbessern Sie jene Schlüssel-Kompetenzen, die eine erfolgreiche Führung braucht [mehr...](#)

Mission Possible
Mit Beratungsprofs zum Kanzleiprofil. Erarbeiten Sie in einem vierstufigen Prozess ein Strategiekonzept für Ihre Kanzlei! [mehr...](#)

Umsatzsteuertag 2008 - Salzburg
Top-Veranstaltung am 25. 11. 2008 mit Schwerpunkten Aktuelles zur Gesetzgebung, Verwaltung und Rechtsprechung, Immobilien und Reihengeschäfte. Nutzen Sie den Frühbucherbonus bis 28. 9. 2008 [mehr...](#)

Gemeinschaftsseminar
In Kooperation mit der Steuerberaterkammer München findet diese Veranstaltung zum Thema „Besteuerung unternehmerischer Aktivitäten über die Grenzen“ von 4. – 5. Dezember in Salzburg statt [mehr...](#)

rdb.at / Die Rechtsdatenbank
Einfaches und schnelles Recherchieren in der RDB und den Überblick in Steuer- und Zollrechtsfragen bewahren. Wichtige Entscheidungen, Kommentare und Fachartikel jederzeit online verfügbar [mehr...](#)

Compass Dienste
Zugriff auf die Compass Datenbanken von Firmen- und Grundbuch, Vereins-, Insolvenz- und Gewereregister. Einfach und günstig online abfragen! [mehr...](#)



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International

... member of major international organisations



Confédération Fiscale Européenne



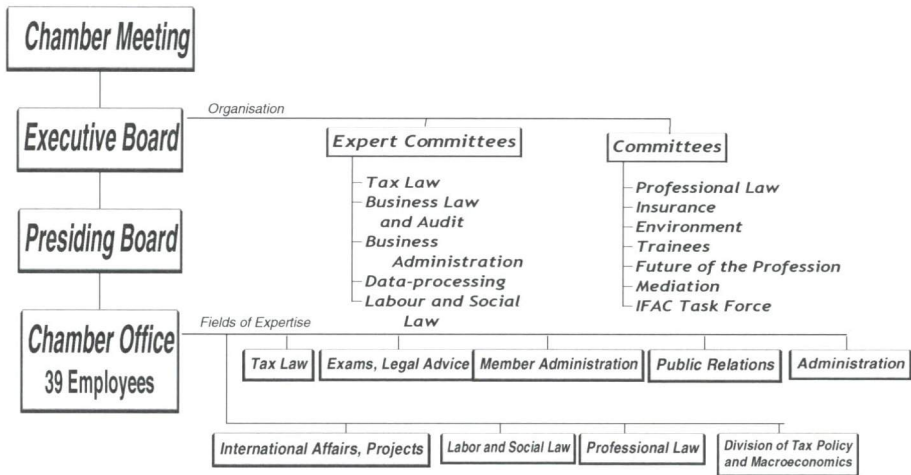
Fédération des Experts Comptables Européens



International Federation of Accountants

www.kwt.or.at

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