

HOW TO DEVELOP TO THE PROFESSIONAL ACCOUNTANT?

PRACTICE

- practice and practice and practice

EDUCATION

- professional education associated with doing the job / practice

REQUIREMENTS

- local GAAP / international GAAP / group manuals / consolidation / managerial accounts / taxes / ERP systems / etc.

EDUCATION / SUBJECTS

- Bookkeeping and closing the books
- Reporting
- IT and statistics
- Business law
- Taxes
- Managerial accounting
- Ethics
- Financial Management
- Business administration

WHY IT IS SO IMPORTANT?

RESPONSIBILITIES

- the management is responsible for the financial statements, for the fair and true view

DECISION MAKERS

- decisions are based on actual results / calculations

COMPLEXITY OF THE ENVIRONMENT

- increasing complexity and speed

HOW TO ASSESS?

CONTINUOUS PROFESSIONAL DEVELOPMENT

- changing rules, formats, laws, reporting requirements.....

ETHICAL CODEX

- existence and enforcement

DISCIPLINARY RULES

- disciplinary rules and the chance to follow up on failure