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International perspectives

## Accounting education for professionals in Germany — current state and new challenges

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### Abstract

In comparison to other countries, the requirements on the education of professional auditors in Germany have been considered to be the toughest in the world. However, German professionals risk losing this position since there are countries which seem to adapt more quickly and appropriately to changes in the accounting environment.

The first part of the paper provides a review of the current state of the education for qualified auditors in Germany with special reference to the according EU-Directives and IFAC-Rules. It is shown that there are various issues which have to be accounted for in order to meet the challenges of the future.

The remainder of the paper focuses on challenges due to changes in the accounting and auditing environment, on challenges due to an enlargement of the scope of statutory audit and — finally — on challenges due to the need for diversification from auditing to assurance services. © 2000 Elsevier Science Ltd. All rights reserved.

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### 1. Introduction

Differences in cultural, economic and legal developments in various parts of the world have led to world-wide differences between the accounting professions. In

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spite of these differences, there exist European and world-wide efforts to contribute to a standardization of the accounting and auditing standards of individual countries. On the European level, reference should be given to the Council of the European Union, which has issued a series of EC-Directives, and the Federation of European Professional Accountants ('Fédération des Experts Comptables Européens', FEE). A particular effort at global standardization of auditing standards has been made since 1977 by the International Federation of Accountants (IFAC).

Among the auditing standards of individual countries, a special role is attributed to the educational standards, since it is assumed that adherence to a minimum level will have a positive effect on audit quality (Needles, 1990). The aim of the current paper is to describe the present accounting educational system of the accounting profession in Germany (German qualified auditors) against the background of international efforts at standardization, and to discuss future challenges for the education of professional accountants.

The paper is organized as follows. Section 2.1 describes the present requirements for the qualified auditors according to the European Directives and the IFAC standards and guidelines which apply world-wide. Section 2.2 discusses the current state of the education of accountants for members of the German accounting profession. Section 2.3 deals with the question of whether or not the requirements discussed in section 2.1 are met by the German educational system in accounting. The challenges for the auditing profession and their implications for education in accountancy are examined in section 3. A conclusion is given in section 4.

## **2. Current state of accounting education for professionals**

### *2.1. International requirements for the education of accountants in Germany*

The following section describes the international requirements with which the education of qualified auditors in Germany has to comply. The term 'education' includes both theoretical and practical education leading to professional certification. The term 'statutory auditors' describes persons who have passed the examination of professional competence and are thus entitled to audit and attest the financial statements of companies. The terms 'candidate' and 'trainee' refer to persons who fulfil the entry requirements for the examination of professional competence (Needles, 1990).

#### *2.1.1. Requirements of the Eighth Directive*

The Eighth Directive was adopted by the Council of Ministers of the European Community in April 1984 and deals with the degree of competence of accountants who may be authorized to perform legally required audits (Evans & Nobes, 1998; Margerison & Moizer, 1996; Needles, 1990). The minimum requirements for the

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