

99132002016000

Wirtschaftsprüfungsgesellschaft Anerkennung

Heruntergeladen am 16.06.2025

<https://fimportal.de/xzufi-services/584196/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99132002016000
Leistungsbezeichnung I	Wirtschaftsprüfungsgesellschaft Anerkennung
Leistungsbezeichnung II	Foundation of an auditing company
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Anerkennung (16)
SDG-Informationsbereich	nicht SDG-relevant
Lagen Portalverbund	Befähigungs- und Sachkundenachweise (2010200), Erlaubnisse und Genehmigungen (2010400)
Einheitlicher	

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Ansprechpartner	Ja
Fachlich freigegeben am	03.01.2018
Fachlich freigegeben durch	Federal Ministry for Economic Affairs and Energy
Handlungsgrundlage	https://www.gesetze-im-internet.de/wipro/
Teaser	
Volltext	The profession of auditor can also be exercised in a professional company. Such a company requires state recognition as an auditing company by the Chamber of Auditors. All European companies, companies under German law or companies under the law of another EU or EEA member state are permitted as a legal form. It should be noted that the majority of the legal representatives and the shareholders must be certified public accountants or auditors licensed in another EU or EEA member state.
Erforderliche Unterlagen	You will need the following documents: • A copy or a publicly certified copy of the articles of association or partnership agreement. • Proof that you have sufficient professional liability insurance (provisional confirmation of cover from the professional liability insurer). • Proof of payment of the minimum capital. In the case of a cash formation, proof of payment of the minimum capital must be provided by submitting the original bank confirmation; it will be returned on request. • A declaration by each partner that he/she does not hold the shares in the auditing company for the account of a third party. • Employment contracts of the partners working in the company (certified accountants, tax advisors, lawyers, tax agents, etc.) who are not legal representatives. The submission of an employment contract is not required for auditors and EU auditors.

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	Certificates from foreign professional organisations on the approval or recognition of EU auditors and EU audit firms.
Voraussetzungen	Details of the recognition procedure can be found in the information sheets available on the website of the Chamber of Public Accountants.
Kosten	EUR 1,050
Verfahrensablauf	Before you apply for recognition as an auditing company, it is recommended that you submit the draft of the articles of association to the Chamber of Auditors for review. Thereupon, the notarial certification, if required, can be carried out. Then submit the application for recognition to the Chamber of Public Accountants and enclose the necessary supporting documents. You can use the form available on the website of the Chamber of Public Accountants for the application. As soon as the Chamber of Public Accountants has established that all requirements for recognition have been met, it issues a clearance certificate. After entry in the commercial or partnership register, the Chamber of Public Accountants recognises the company as an audit firm by issuing a certificate of recognition. https://www.wpk.de/service-center/berufsregister/anererkennung-als-berufsgesellschaft/
Bearbeitungsdauer	The processing time depends on the duration of the registration procedure in the commercial or partnership register. It is recommended to allow for a total of two months.
Frist	
weiterführende Informationen	https://www.wpk.de/service-center/berufsregister/anererkennung-als-berufsgesellschaft/ https://www.wpk.de/mitglieder/praxishinweise/versicherung/ https://www.wpk.de/mitglieder/existenzgruender/
Hinweise	
Rechtsbehelf	
Kurztext	The profession of auditor can also be exercised in a

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	professional company. Such a company requires state recognition as an auditing company by the Chamber of Auditors.
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms for downloading can be found on the website of the Chamber of Public Accountants. https://www.wpk.de/service-center/berufsregister/erkennung-als-berufsgesellschaft/
Ursprungsportal	Wirtschaftsprüfungsgesellschaft Anerkennung, Wirtschaftsprüfungsgesellschaft Anerkennung