

99132009118001

Examination before the Chamber of Public Accountants Recognition of equivalent examination results

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/584276/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99132009118001
Leistungsbezeichnung I	Examination before the Chamber of Public Accountants Recognition of equivalent examination results
Leistungsbezeichnung II	Examination achievements can be credited towards the auditing exam
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	Anrechnung (118)

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	Berufszulassungen und Berechtigungen (1040500)
Einheitlicher Ansprechpartner	Ja
Fachlich freigegeben am	22.05.2025
Fachlich freigegeben durch	Federal Ministry for Economic Affairs and Energy (BMWE)
Handlungsgrundlage	https://www.gesetze-im-internet.de/wiprpr_fv/ https://www.gesetze-im-internet.de/wipro/_13b.html https://www.gesetze-im-internet.de/wpanrv/_7.html https://www.gesetze-im-internet.de/wpanrv/BJNR15200005.html
Teaser	If you have already taken examinations at a university relating to the content of the auditing exam, in some cases you can have these credited towards your auditing exam.
Volltext	<p>In order to become a certified public accountant, you have to pass the auditing exam. If you have already completed certain examinations in previous degree courses, your exam will be shortened by the respective examination area or module.</p> <p>There are 2 options for the crediting of examinations:</p> <ul style="list-style-type: none"> • The degree course from which your examination performance originates has already been recognized by the examination office. In this case, you only need to submit the transcript of records. • The degree program from which your examination results originate has not yet been recognized by the examination office. In this case, you must submit a confirmation of equivalence and enclose the transcripts of records. <p>The examination office for the auditing exam will determine whether the examination results are equivalent.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Application if you are not applying for admission via

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the "Wirtschaftsprüfungsexamen" online portal

- Proof of the equivalent examination results achieved in your university education
- if your degree course has not yet been recognized by the examination office: the application form completed by your university
- a declaration as to whether you wish to take the examination in a shortened form

Voraussetzungen

- Your university and the degree program are already recognized for credit transfer or
- The content, form and scope of the examinations you have taken comply with the Auditor Examination Ordinance and the main or specialization subject you have taken corresponds to the essential content of one of the following examination areas: Applied Business Administration, Economics and/or business law and You have completed the examinations in one of the two subjects and You have completed the examinations in a degree program that began no later than 17.06.2009. If you began your studies after 17.06.2009, retroactive crediting is not possible.
- You have successfully completed the degree program from which the credits originate within the last 8 years.

Kosten

Gebühr: 50€
<https://www.wpk.de/fileadmin/documents/Wissen/Rechtsvorschriften/WPK-Gebuehrenordnung.pdf>

Verfahrensablauf

You submit your application for recognition of examination results when you register for the German Public Accountancy Examination.

- Check the website of the Chamber of Public Accountants to see whether your university and course of study are already recognized for credit transfer
- If your degree program is already recognized: Attach the certificates of achievement to the forms and documents for exam registration.
- If your degree program is not yet recognized: Download the form "Bestätigung der Gleichwertigkeit von Leistungsnachweisen" from the website of the Chamber of Public Accountants. Enclose certificates of achievement. Have the form completed by your university.

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- Send all documents in writing, by email or via the Wirtschaftsprüfungsexamen online portal to the regional office of the Chamber of Public Accountants responsible for your place of residence.
- The regional office will check your application.

Together with your admission to the Wirtschaftsprüfungsexamen, you will find out which examination achievements will be credited to you.

Bearbeitungsdauer

The processing time is the same as for the entire application for admission. As a rule, you will receive admission at least 3 weeks before the first written module examination.

Frist

Your application for credit transfer must be submitted when you apply for admission to the exam. Application deadlines: • If you would like to take the exam in the first half of the year: August 31 of the previous year • If you wish to take the exam in the second semester: last day of February, i.e. 28 or 29 February of the same year
Validity of certificates of achievement for crediting: • Not older than 8 years after completion of the degree program from which the credits originate. The date on which you submit the application for admission to the auditing exam counts.

weiterführende Informationen

<https://www.wpk.de/karriere/berufszugang/>
https://www.wpk.de/fileadmin/documents/Karriere/Examen/WPK--Examen--Studiengaenge_nach_13b_WPO.pdf
<https://www.wpk.de/fileadmin/documents/Karriere/Pruefungsstelle/Merkblatt-WPK.pdf>
<https://www.wpk.de/karriere/pruefungsstelle/hinweise-zur-durchfuehrung-des-examens/>
https://www.wpk.de/fileadmin/documents/Karriere/Examen/WPK--Examen--Merkblatt_Anrechnungen_Pruefungsleistungen_13b_WPO.pdf
https://www.wpk.de/fileadmin/documents/Karriere/Examen/WPK_Examen-Pruefungsstelle_Referenzrahmen_FAQ.pdf

Hinweise

Rechtsbehelf

- Objection Further information can be found in the notification of your application for crediting of

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	<p>examination results</p> <ul style="list-style-type: none"> • If the objection is rejected: Take legal action before the administrative court
Kurztext	<ul style="list-style-type: none"> • Recognition of credits that are equivalent in terms of content, form and scope • There are two different procedures for recognition <p>University and degree program already recognized: Only submit certificates of achievement when registering for the exam</p> <p>University and degree program not yet recognized: Submit application for confirmation of equivalence and transcripts of records</p> <ul style="list-style-type: none"> • The respective university must complete the application for confirmation of equivalence • Creditable: Examination achievements in Applied Business Administration, Economics and Business Law
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	<p>Examination before the Chamber of Public Accountants Recognition of equivalent examination results, Prüfung vor der Wirtschaftsprüferkammer</p> <p>Anrechnung gleichwertiger Prüfungsleistungen</p>