

- (1) Which engagements/services does your office provide to clients? You can choose more than one option.
- (a) Audit
 - (b) Assurance
 - (c) Consulting
 - (d) Tax
- (2) Which standards do you apply to (1)-(b) Assurance engagements in your office? You can choose more than one option.
- (i) SSAE (Statements on Standards for Attestation Engagements) by AICPA
 - (ii) SAS (Statements on Standards for Auditing) by AICPA
 - (iii) SSARS (Statements on Standards for Accounting and Review Services) by AICPA
 - (iv) ISAE (International Standard on Assurance Engagements) by IAASB (IFAC)
 - (v) ISRS (International Standard on Related Services) by IAASB (IFAC)
 - (vi) Others. (Please specify _____)
- (3) Using concrete examples, please indicate some assurance engagement types that you provide for clients with standards from (2)(i) to (2)(vi).
- [Engagements] [Standards]
 (_____).....(_____)
- (4) Please list the specific consulting services that you provide to your clients.
- [Consulting services]
 (_____)
- (5) When providing consulting services, which standards, if any, are applicable?
- [Standards]
 (_____)

[図表6]アメリカにおける会計士業務の実態

PCAOB #	(1) Engagements				(2) Standards				(3) examples				
73	audit	assurance	consulting	tax	ssae	sas	ssars	isae	PCAOB	governmental audit-gas			
129	audit	assurance		tax	ssae	sas	ssars			compilation-ssae	review-ssars	audit-sas/pcaob	
154	audit	assurance	consulting	tax	ssae	sas	ssars	governmental auditing standards		audits-sas/ gas	review-ssars	aup-ssae	
266	audit	assurance	consulting	tax	ssae	sas	ssars	pcaob standards		audits-sas/ pcaob	compilations/ reviews- ssars		
288	audit	assurance		tax	ssae	sas	ssars	pcaob standards		aup-ssae	audits-sas	reviews & compilations-	
301	audit	assurance	consulting	tax	ssae	sas	ssars	pcaob standards		audits-sas, pcaob stds			
326	audit		consulting	tax									
358	audit	assurance	consulting	tax	ssae	sas	ssars			compilation of projections-ssae	audit-sas	SOC reports-ssae	review-ssars
538	audit	assurance	consulting	tax	ssae	sas	ssars			audits	reviews	compilations	SOC Reports
587	audit	assurance	consulting	tax	ssae	sas	ssars	pcaob standards		private company-ssae/sas/ssars	public traded company-pcaob stds		
617	audit	assurance	consulting	tax	ssae	sas	ssars			audits-sas, ssae	reviews-ssars, ssae		
655	audit	assurance	consulting	tax	ssae	sas	ssars	isae	isrs	aup/ examinations-	compilations/ reviews- ssars		
656	audit	assurance	consulting	tax	ssae	sas	ssars			SOC #1 & SOC #2 Reports	AUP Reports		
674	audit			tax		sas				n/a			
684	audit			tax						none			
785	audit	assurance	consulting	tax	ssae	sas	ssars	pcaob standards		audit and financial reporting services for SEC			
929	audit	assurance	consulting	tax	ssae	sas	ssars	isae		ssae 16	audit/ review/ compilations-sas/ssars	audit/ review-isae	
933	audit	assurance	consulting	tax	ssae	sas	ssars			compilations	audits		
1171	audit	assurance	consulting	tax	ssae	sas	ssars	isae	PCAOB				
1269	audit		consulting	tax	sas	ssars				public-pcaob	nonpublic-gaap,sas,ssars		
2237	audit	assurance	consulting	tax	sas	ssars	others			audit of fs-sas	review of fs-ssars	audit of fs-pcaob	
2454	audit	assurance			pcaob					review of quarterly interim financial activity-pcaob			
2802	audit	assurance		tax	ssae	sas				audit-pcaob			
3370	audit	assurance	consulting	tax	ssae	ssars				review of fs-ssars	soc #1 & soc #2-ssae		
3482	audit	assurance	consulting	tax	ssae	sas	ssars	NACVA Standards for Business Valuations	PCAOB	ssae 16	sas	nacva	pcaob
4152	audit	assurance	consulting	tax	ssae	sas	ssars	pcaob standards		audit/aup/compilation-	audit-pcaob		
5083	audit	assurance	consulting	tax	ssae	sas	ssars			audit-sas			

〔図表6〕アメリカにおける会計士業務の実態

PCAOB #	(4) Consulting Service examples							(5) consulting standards	
73	m&a	tax consulting	litigation support					sscs	
129	n/a							n/a	
154	strategic planning	tax planning	assurance with internal control	due diligence				sscs	
266	general business consulting	uman resources	tax planning					sscs	
288	n/a							n/a	
301	internal control services							sscs	
326	tax consulting	accounting consulting							
358	tenant lease consulting	lease vs. buy, transaction due diligence	valuation	forensic accounting	network support			sscs	AICPA standards for Valuation Services
539	benefit plan admin	internal audit tax & estate planning						AICPA Consulting	
587	corporate financing	corporate restructuring						none	
617	accounting advice regarding potential acquisition	tax advice						ssae	
655	internal control services							sscs	
656	business valuation	technology solutions	M & A due diligence	strategic planning	human resource			AICPA Consulting	
674	n/a							n/a	
684	none							none	
785	U.S. SEC requirements	transaction structure						ssae	
929	business valuation services	buy-sell analysis	litigation support	review and implementation of accounting system	financial planning	compensation planning	internal controls testing and documentaion	AICPA Consulting Standards	
933	sales tax	quarterly sec audits	industry specific compliance						
1171									
1269	controllershship & internal control							n/a	
2237	tax-us gaap compliance							n/a	
2454	n/a							n/a	
2802	n/a							n/a	
3370	forensic accounting	business valuation						sscs	
3462	wealth management	tax/consulting and planning	succession planning	risk assessment	litigation services	forensic acconuting	distressed companies	SSCS	
4152	financial reporting &							SSCS	
5083	sec consulting	accounting consulting						sscs	

1. PAIB(Professional Accountants In Business)

- (1) Are you familiar with Professional Accountants In Business (PAIB) in your country and the approximate number of members of PAIB?

1. Yes
2. No

- (2) Do you agree with the increase in the number of PAIB members?

1. Yes
2. No

Please describe the reason for your response:

()

- (3) (If your answer to (1) is "Yes," then please answer the following question.) Please provide the following information for each PAIB:

- Name
 Date of birth
 Gender
 Current company/Industry
 Applied company/industry
 Current department/position
 Applied department/position
 Academic background
 Work experience
 When he/she passed the CPA exam
 When he/she received the CPA license registration
 When he/she joined your association
 Certification(s) other than CPA
 Language skills
 Current salary
 Expected salary

- (3)-a (If you checked (3) 6 and 7, then please answer the following question.) Are there any differences between your current/actual department/position and the one that you have applied for?

- Very different
 Different
 None of these options
 Not very different
 No difference

- (3)-a-1 (If you checked (3)-a 1 or 2, then please answer the following question.) Please provide a detailed description of the types of situations that create differences between your current/actual assigned department and the one you have applied for?

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(3)-a-2 Please provide reasons to support your answer for (3)-a-1:

()

(3)-a-3 Have you ever made any efforts to resolve the differences between your current department/position and the one that you have applied for? If yes, please describe these efforts in detail.

1. Yes

2. No

Resolution:

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(3)-b (If you checked (3) 15 and 16, then please answer the following question.) Are there any differences between your actual and expected salary?

Very different

Different

None of these options

Not very different

No difference

(3)-b-1 (If you checked (3)-b 1 or 2, then please answer the following question.) Please provide/describe data reflecting the difference(s) between your actual and expected salary.

()

(3)-b-2 Please provide reasons to support your answer for (3)-b-1:

()

(3)-b-3 Have you ever made any effort(s) to resolve such differences? If yes, please describe these in detail.

1. Yes

2. No

Resolution:

()

2. Examination and education before exam.

- (1) Where do the examinees study for the accountant examination to apply for your association's membership?
1. At University
 2. At the Graduate School of University
 3. At a private school or cram school
 4. At school or an accounting firm (through their training curriculum)
 5. Others (please specify)
- ()
- (2) To what extent is the curriculum of a university or a graduate school consistent with the examination contents of the accountant examination?
1. Almost the same
 2. Partially consistent
 3. N/A
 4. Not very consistent
 5. Very different
- (If you checked 3, 4, or 5 for 2(2) , then please answer the following question.) What is the degree of inconvenience that graduate students face owing to the inconsistency between university curriculum and the content of the accountant examination?
- (2)-a
1. High
 2. Low
 3. N/A
 4. Not very high
 5. Very low
- (If you checked 3, 4, or 5 for 2(2)-a , then please answer the following question.) What is the reason for this inconvenience? (Please check the most appropriate answer.)
- (2)-b
1. The accountant examination is easy.
 2. The examinees study at private schools.
 3. The examinees study at school or use their training curriculum in the accounting firm to prepare for the exam.
 4. The examinees study on their own.
 5. The examinees need not study for the accountant examination.
- (3) Would it be possible for you to provide a set of tests of your examination for our research?
If yes, then please enclose the set of the latest tests with your positive response to this question.
1. Possible
 2. Not possible

3. Registration

- (1) Is the license registration (certification) of Certified Public Accountants (CPA) or practice registration handled separately?
1. Yes
 2. No
- (2) For CPA license registration (certification), is work (professional) experience also required to pass the exam?
1. Yes
 2. No
- (2)-a If the answer to 3(2) is "1. Yes", then please indicate your work (professional) experience, as required for registration.
()
- (3) For practice registration, is work (professional) experience required in addition to license registering?
1. Yes
 2. No
- (3)-a If the answer to 3(3) is "1. Yes," then what do I need in addition to license registration?
()
- (4) Is there a way that license registration can be done without having to pass the exam?
1. Yes
 2. No
- (4)-a If the answer to 3(4) is "1. Yes," then please explain what is the registration process without having to pass the exam?
()
- (5) Do you have a registration (license or practice) that needs to be updated?
1. Yes
 2. No
- (5)-a If the answer to 3(5) is "1. Yes," then does the number of years need to be updated?
()
- (5)-b If the answer to 3(5)-a is "1. Yes," then are there any requirements when the number of years is updated?
()

4. Education after exam.

- (1) In your country/region, is the CPE/CPD a statutory requirement?
1. Yes
→ If "Yes," then please specify the name of the law or regulation.
()
2. No
→ If "No," then please describe the source of compulsory power of the requirement. (e.g., obligation as a member of a self-regulating organization)
()
- (2) Are the CPE/CPD requirements different based on the status (e.g., whether he or she is practicing) or type of practice (e.g., whether he or she is involved in auditing)?
1. Yes
→ If "Yes," then please describe the factor(s) that differentiate the requirements.
()
2. No
- (3) Are the CPE/CPD activities measured by input basis, output basis (e.g., evaluation of achievement by others or re-examination), or a combination of both?
1. Input basis (e.g., time spent on learning activity)
2. Output basis (e.g., evaluation of achievement by others, re-examination)
3. A combination of both
- (4) Which organization is responsible for monitoring the compliance with the CPE/CPD requirements? Please provide the name of the organization and the name of the law or regulation.
()
- (4)-a Please provide the overall compliance rate (i.e., the percentage of the number of compliant professionals over the total number of professionals), if such information is readily available.
()
- (4)-b Please specify how the compliance against the requirements is monitored?
1. There are no monitoring procedures in place
2. Declaration of overall compliance by professionals followed by inspections in a sampling basis
3. Submission of a detailed list of activities by professionals
4. Other methods (please specify)
()

(5) Does the professional organization provide any support to enable professionals to comply with the requirements? If yes, then please select the type of support provided by the organization.

1. Production of CPE qualified conference or classroom trainings
2. Production of CPE qualified distance courses/online materials
3. Counseling or consultation
4. Others (please specify)

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Are there any enforcement procedures (sanctions) if a professional does not meet the requirements?

1. Yes

→ If "yes," then please describe the enforcement procedures (sanctions).

()

2. No

5. Self-regulatory organization**For quality control of members**

(1) Are accountants compelled to join the self-regulatory organization?

1. Yes

2. No

(1)-a If your answer to 5(1) is "2. No," then please provide the name of organizations that control the quality of the accounting services of the non-members and how?

()

(2) Are the implementations of quality control for members engaging in public accounting and those engaging in private accounting separated into public and private regulatory organizations?

1. Yes

2. No

(2)-a If your answer to 5(2) is "1. Yes," then please provide the name of organizations that control the quality of members engaging in public accounting.

()

(3) Do you consult with public regulatory (or oversight) institutions regarding the manner in which the quality of the members must be controlled?

1. Yes

2. No

(3)-a If your answer to 5(2) is "1. Yes," then please provide an overview of the consultation body in your institution, its contents, and the frequency of consultations.

()

(4) Do you agree with the view that leadership may play a more important role in the quality control of a self-regulatory body than in that of a public-regulatory body, wherein the quality control is more discretionary.

1. Yes

2. No

(4)-a Please provide a reason for the above answer.

()

For sanctions on members

In the following questions, if sanctions on certification members and registration (practice) members are different, please describe these differences.

(5) Is the authority to impose sanctions on members engaging in public accounting and those in private accounting separated into public and private regulatory organizations?

1. Yes

2. No

(5)-a If your answer to 5(5) is "1. Yes," then please provide the name of institutions that have authority to impose sanctions on members engaging in public accounting.

()

(5)-b If your answer to 5(5)-a is "1. Yes," then please answer the following question. When the abovementioned institutions impose sanctions on members, how do you respond?

- 1. Impose same sanctions on members automatically
- 2. Do not respond
- 3. Others (please specify)

()

(6) Please check the boxes to indicate what actions self-regulatory organizations would take to impose sanctions on members independently.

- Expulsion
- Cancellation of practice registration
- Cancellation of membership over a period of time
- Impose restrictions on the accounting practice over a period of time
- Admonition
- Fines
- Ask members to take a professional training course
- Others (please specify)

()

(7) Please provide the number of sanctions imposed by the self-regulatory organization on members as a result of their audit engagement.

	2009	2010	2011
Expulsion			
Cancellation of practice registration			
Cancellation of membership over a period of time			
Impose restrictions on the accounting practice over a period of time			
Admonition			
Fines			
Ask the member to take a professional training course			
Others (please specify)			

For standard setting

(8) Do you think it is appropriate that self-regulatory organizations have the authority to set auditing standards?

- 1. Yes
- 2. No

(8)-a Please provide a reason for your answer.

()

1. PAIB(Professional Accountants In Business)

(1) Are you familiar with Professional Accountants In Business (PAIB) in your country and the approximate number of members of PAIB?

Yes

(2) Do you agree with the increase in the number of PAIB members?

Yes

Please describe the reason for your response:

It demonstrates the broad range of opportunities for our members beyond careers in audit. Additionally, it also extends the reach of professional ethics into business at large.

(3) (If your answer to (1) is "Yes," then please answer the following question.) Please provide the following information for each PAIB:

Due to UK Data protection laws, ICAEW cannot provide JICPA specific data on its members. Currently, while 31% of ICAEW's members work in practice; 42% of ICAEW's members work in business. Below are more details about ICAEW members in business:

ICAEW members in business			
As at 31 December 2011			
Age Group	Men	Women	Total
Under 35	16%	33%	20%
35 to 44	30%	37%	32%
45 to 54	31%	25%	30%
55 to 64	18%	4%	15%
65+	4%	0.2%	3%

Sector	Total
Central/local government or agencies	0.5%
Charitable, voluntary & not for profit	0.3%
Construction, property & real estate	8%
Education & training	2%
Energy, water & utilities	4%
Entertainment & media	4%
Farming & rural	1%
Financial services	33%
Healthcare/pharmaceuticals	4%
Hotels & other hospitality	1%
Leisure & tourism	3%
Manufacturing & engineering	12%
Mining	1%
Professional services	6%
Retail or wholesale	9%
Technology, ICT & telecoms	8%
Transport & logistics	3%

As stated before, due to Data Protection laws, ICAEW cannot provide data for the following:

- Name
- Date of birth
- Gender

- Current company/Industry
- Applied company/industry
- Current department/position
- Applied department/position
- Academic background
- Work experience
- When he/she passed the CPA exam
- When he/she received the CPA license registration
- When he/she joined your association
- Certification(s) other than CPA
- Language skills
- Current salary
- Expected salary

(3) -a (If you checked (3) 6 and 7, then please answer the following question.) Are there any differences between your current/actual department/position and the one that you have applied for?

Not applicable

- Very different
- Different
- None of these options
- Not very different
- No difference

(3)-a-1 (If you checked (3)-a 1 or 2, then please answer the following question) Please provide a detailed description of the types of situations that create differences between your current/actual assigned department and the one you have applied for?

Not applicable

(3)-a-2 Please provide reasons to support your answer for (3)-a-1:

Not applicable

(3)-a-3 Have you ever made any efforts to resolve the differences between your current department/position and the one that you

Not applicable

1. Yes
2. No

Resolution:

(3)-b (If you checked (3) 15 and 16, then please answer the following question.) Are there any differences between your actual and expected salary?

Not applicable

- Very different
- Different
- None of these options
- Not very different
- No difference

(3)-b-1 (If you checked (3)-b 1 or 2, then please answer the following question.) Please provide/describe data reflecting the difference(s) between your actual and expected salary.

Not applicable

(3)-b-2 Please provide reasons to support your answer for (3)-b-1:

Not applicable

(3)- b -3 Have you ever made any effort(s) to resolve such differences? If yes, please describe these in detail.

Not applicable

1. Yes

2. No

Resolution:

2. Examination and education before exam

(1) Where do the examinees study for the accountant examination to apply for your association's membership?

1. At University: *Yes*
2. At the Graduate School of University: *Yes*
3. At a private school or cram school: *Yes*
4. At school or an accounting firm (through their training curriculum): *Yes*
5. Others (please specify)

(2) To what extent is the curriculum of a university or a graduate school consistent with the examination contents of the accountant examination?

The curriculum at some British universities is partially consistent with the ICAEW's curriculum.

(2)-a (If you checked 3, 4, or 5 for 2(2) , then please answer the following question.) What is the degree of inconvenience that graduate students face owing to the inconsistency between university curriculum and the content of the accountant examination? *Not applicable*

1. High
2. Low
3. N/A
4. Not very high
5. Very low

(2)-b (If you checked 3, 4, or 5 for 2(2)-a , then please answer the following question.) What is the reason for this inconvenience? (Please check the most appropriate answer.) *Not applicable*

1. The accountant examination is easy.
2. The examinees study at private schools.
4. The examinees study on their own.
5. The examinees need not study for the accountant examination.

(3) Would it be possible for you to provide a set of tests of your examination for our research?

If yes, then please enclose the set of the latest tests with your positive response to this question.

1. Possible - *Yes. Please see attached.*

3. Registration

(1) Is the license registration (certification) of Certified Public Accountants (CPA) or practice registration handled separately?

Yes. ICAEW's ACA registrations (similar to CPA registration) and Practising Certificate registrations are handled separately.

(2) For CPA license registration (certification), is work (professional) experience also required to pass the exam?

Yes. In addition to passing ICAEW exams, ICAEW requires that its candidates complete technical work experience in order to receive the ACA designation.

(2)-a If the answer to 3(2) is "1. Yes", then please indicate your work (professional) experience, as required for registration.

*Details of ICAEW's technical work experience requirements can be found on website:
<http://www.icaew.com/en/qualifications-and-programmes/aca/aca-training-in-the-uk/technical-work-experience>.*

(3) For practice registration, is work (professional) experience required in addition to license registering?

Yes

(3)-a If the answer to 3(3) is "1. Yes," then what do I need in addition to license registration?

Applicants for the Practising Certificate must have been members of ICAEW for at least two years and meet the stated conditions, including relevant work experience and Continuing Professional Development (CPD) compliance.

(4) Is there a way that license registration can be done without having to pass the exam?

Yes

(4)-a If the answer to 3(4) is "1. Yes," then please explain what is the registration process without having to pass the exam?

ICAEW has reciprocal agreements with a number of bodies which provide a route to ICAEW membership without having to pass ICAEW exams.

(5) Do you have a registration (license or practice) that needs to be updated?

No. However, ICAEW has CPD requirements for its members.

(5)-a If the answer to 3(5) is "1. Yes," then does the number of years need to be updated?

Not applicable

(5)-b If the answer to 3(5)-a is "1. Yes," then are there any requirements when the number of years is updated?

Not applicable

4. Education after exam.

(1) In your country/region, is the CPE/CPD a statutory requirement?

Yes, CPE/CPD is a statutory requirement for ICAEW members who conduct statutory audits.

→ If "Yes," then please specify the name of the law or regulation.

Schedule 10, Paragraph 11 of the UK Companies Act 2006 (the Act), notes that ICAEW [and other Registered Supervisory Bodies (RSBs)] must have rules and practices designed to ensure that persons eligible under its rules for appointment as a statutory auditor continue to maintain an appropriate level of competence in the conduct of statutory audits.

ICAEW bye-law 56 notes that members must undertake CPD.

(2) Are the CPE/CPD requirements different based on the status (e.g., whether he or she is practicing) or type of practice (e.g., whether he or she is involved in auditing)?

No

(3) Are the CPE/CPD activities measured by input basis, output basis (e.g., evaluation of achievement by others or reexamination), or a combination of both?

Output basis (e.g., evaluation of achievement by others, re-examination).

(4) Which organization is responsible for monitoring the compliance with the CPE/CPD requirements? Please provide the name of the organization and the name of the law or regulation.

ICAEW monitors the compliance of its members. As per Section 1225 of the Act, the Secretary of State monitors ICAEW's obligations under Schedule 10, Paragraph 11.

(4)-a Please provide the overall compliance rate (i.e., the percentage of the number of compliant professionals over the total number of professionals), if such information is readily available.

96.5% of ICAEW members made declarations in 2012.

(4)-b Please specify how the compliance against the requirements is monitored?

ICAEW relies on its members to comply with the requirements. ICAEW does inspect declarations on a sample basis.

(5) Does the professional organization provide any support to enable professionals to comply with the requirements? If yes, then please select the type of support provided by the organization.

1. Production of CPE qualified conference or classroom trainings

2. Production of CPE qualified distance courses/online materials

3. Counseling or consultation

4. *Others (please specify): ICAEW CPD requirements are outputs based, encouraging individual members to 'Reflect, Act, Impact and Declare' on their personal professional development; therefore, ICAEW does not accredit activities with CPD points. However, ICAEW does offer several types of CPD support to members, including, but not limited to:*

- ICAEW email alerts;*
- Economia magazine;*
- workshops, conferences, seminars and webinars;*
- a library, journal and publication service; and,*
- several faculties offering access to technical resources.*

In addition, ICAEW has a network of geographical groups, district societies, and sector specific groups, all offering CPD opportunities to members.

Are there any enforcement procedures (sanctions) if a professional does not meet the requirements?

1. *Yes*

→ If "yes," then please describe the enforcement procedures (sanctions).

ICAEW sends communications informing members of non-compliance. Formal investigations, and if necessary, disciplinary arrangements, are in place should declarations remain outstanding.

5. Self-regulatory organization

For quality control of members

(1) Are accountants compelled to join the self-regulatory organization?

No. Auditors can choose to be regulated by one of the four Recognised Supervisory Bodies (RSBs) in the UK.

(1)-a If your answer to 5(1) is "2. No," then please provide the name of organizations that control the quality of the accounting services of the non-members and how?

In addition to ICAEW, the other RBSs are: ACCA (Certified); ICAS (Scottish); or CAI (Irish).

(2) Are the implementations of quality control for members engaging in public accounting and those engaging in private accounting separated into public and private regulatory organizations?

Yes. Virtually all public sector bodies are subject to a different monitoring regime - but a few public sector entities are monitored by the AQRT (the monitoring team of the Financial Reporting Council that has primary responsibility for monitoring public interest entities - ie stock companies - which require statutory audits in the UK).

(2)-a If your answer to 5(2) is "1. Yes," then please provide the name of organizations that control the quality of members engaging in public accounting.

Most audits are conducted by the National Audit Office, but some are still covered by the Audit Commission and similar bodies in Scotland and Wales. There is also a body called Monitor that oversees the audits of the NHS Foundation Trusts.

(3) Do you consult with public regulatory (or oversight) institutions regarding the manner in which the quality of the members must be controlled?

Yes, informally. ICAEW has provided monitoring services for some of these bodies over recent years.

(3)-a If your answer to 5(2) is "1. Yes," then please provide an overview of the consultation body in your institution, its contents, and the frequency of consultations.

ICAEW's Quality Assurance Department maintains informal contact with these other bodies. There is contact with/from members of the ICAEW's Technical Strategy Team.

(4) Do you agree with the view that leadership may play a more important role in the quality control of a self-regulatory body than in that of a public-regulatory body, wherein the quality control is more discretionary.

ICAEW has no evidence to suggest either there is or isn't. In the UK, we pride ourselves on the independence of all regulatory bodies. They are all subject to public scrutiny and oversight.

1. Yes
2. No

(4)-a Please provide a reason for the above answer.

(See above)

For sanctions on members

In the following questions, if sanctions on certification members and registration (practice) members are different, please describe these differences.

(5) Is the authority to impose sanctions on members engaging in public accounting and those in private accounting separated into public and private regulatory organizations?

No

(5)-a If your answer to 5(5) is "1. Yes," then please provide the name of institutions that have authority to impose sanctions on members engaging in public accounting.

(5) –b If your answer to 5(5)-a is "1. Yes," then please answer the following question. When the abovementioned institutions impose sanctions on members, how do you respond?

1. Impose same sanctions on members automatically
2. Do not respond
3. Others (please specify)

(6) Please check the boxes to indicate what actions self-regulatory organizations would take to impose sanctions on members independently.

ICAEW uses the following methods to impose sanctions on members, including:

- Expulsion
- Cancellation of practice registration
- Impose restrictions on the accounting practice over a period of time
- Fines
- Ask members to take a professional training course
- Others (please specify)
 - *Caution*
 - *Reprimand*
 - *Severe reprimand.*

ICAEW does not use:

- Cancellation of membership over a period of time
- Admonition

(7) Please provide the number of sanctions imposed by the self-regulatory organization on members as a result of their audit engagement.

	2009	2010	2011
Expulsion			
Cancellation of practice registration			
Cancellation of membership over a period of time			
Impose restrictions on the accounting practice over a period of time			
Admonition			
Fines			
Ask the members to take a profession training course			
Others (please specify)			
<i>Withdrawal of auditor registration (by ICAEW's Audit Registration Committee)</i>	<i>40</i>	<i>33</i>	<i>24</i>
<i>Impose restrictions (by ICAEW's Audit Registration Committee)</i>	<i>79</i>	<i>54</i>	<i>61</i>
<i>Regulatory penalties (by ICAEW's Audit Registration Committee)</i>	<i>35</i>	<i>34</i>	<i>27</i>
<i>Impose Fines (by ICAEW's Investigation Committee, Disciplinary Committee, Appeal Committee, Audit Registration Committee)</i>	<i>40</i>	<i>41</i>	<i>47</i>
<i>Prima Facie Case, No Further Action: Where ICAEW's Investigation Committee finds a case against the member/firm but takes no further action. These would normally be for technical/minor breaches.</i>	<i>4</i>	<i>6</i>	<i>3</i>
<i>Caution</i>	<i>5</i>	<i>4</i>	<i>7</i>
<i>Reprimand</i>	<i>18</i>	<i>27</i>	<i>20</i>
<i>Severe Reprimand</i>	<i>19</i>	<i>18</i>	<i>31</i>

For standard setting

(8) Do you think it is appropriate that self-regulatory organizations have the authority to set auditing standards?

ICAEW does not set auditing standards in the UK. However, in principle, self-regulation with safeguards can provide a good outcome. ICAEW's 'Acting in the Public Interest: A Framework for Analysis' (<http://www.icaew.com/~media/Files/Technical/Ethics/public-int-rep-web.pdf>) section 3.4.3 states, "It has been suggested, for example, that self-regulatory bodies can be more efficient than, say, governments as they have more relevant information, but they also have less of an incentive to take regulation seriously. The best solution in such circumstances might be supervised self-regulation, where the external oversight body ensures audit and accountability"

1. Yes
2. No

(8)-a Please provide a reason for your answer.

See above.



To:00081352263362

31/10/2012 18:17

#438 P.001/007

CSOEC

CNCC

Délégation Internationale pour l'Audit et la Comptabilité (DIPAC)

Ref : Your Research team questionnaire

Please find herewith the reply prepared by the two French Institutes to the research team survey you had sent on October 9, 2012.

Jean-Claude DELESPAUL

DIPAC

CSOEC

CNCC

Délégation Internationale pour l'Audit et la Comptabilité (DIPAC)

Ref : Your Research team questionnaire

General Comment :

We would like to draw your attention to the fact that a very large number of professional accountants in France are also qualified as auditors, but they can't be at the same time the public accountant and the auditor in the same entity: they have to choose between being a professional accountant or an auditor of a company or audited entity.

While the « Conseil Supérieur de l'Ordre des Experts-Comptables » (CSOEC) represents the French professional accountants, the « Compagnie Nationale des Commissaires aux Comptes » (CNCC) is the French national body representing the auditors.

This answer is a common reply from the two French Institutes.

Question 1 : Professional Accountants in Business

1.(1) : NO The two French Institutes represent only members of the profession engaged in public practice and their firms.

They have no information relating to PAIBs in France: we are not able to reply to your question 1.(2)

PAIBs cannot become members of CNCC or of CSOEC

Question 2. Examination and education before exam

(1) Where do the examinees study for the accountant examination to apply for your association's membership?

1. At University ✓ : Bachelor and Master levels
2. At the Graduate School of University ✓ :Master level
3. At a private school or cram school ✓:
4. At school or an accounting firm (through their training curriculum) ✓
5. Others (please specify) ✓:
 - ✓ Public or private undergraduate schools;
 - ✓ CNAM-INTEC: special public teaching institution totally self-financed and developing unique teaching methods. CNAM-INTEC provides accounting courses preparing for the professional accounting diplomas at the Bachelor level ("Diplôme de comptabilité et de gestion", DCG), Master level ("Diplôme supérieur de comptabilité et de gestion", DSCG) and Final level, "Diplôme d'expertise comptable" (DEC) and "Certificat d'aptitude aux fonctions de commissaire aux comptes" (CAFCAC), specific route to become "Commissaire aux comptes" (auditors).

➤ **Comments from CNCC and CSOEC**

- There are two routes to become an auditor in France :
- - the main one consists in obtaining the final accounting diploma "Diplôme d'expertise comptable" (DEC), after a Master level in accounting and auditing and three years training period combining accounting and audit practices;
- - the other one, seldom used, consists in obtaining the professional certificate organized and delivered by the CNCC, called "Certificat d'aptitude aux fonctions de commissaire aux comptes" (CAFCAC), also after a three years training period.

(2) To what extent is the curriculum of a university or a graduate school consistent with the examination contents of the accountant examination?

1. Almost the same ✓: regarding the Bachelor and Master levels (see above) required to get the Final levels, DEC or CAFCAC.
2. Partially consistent ✓: exemptions are possible at the Bachelor and Master levels; a list of exemptions is yearly updated and published by the Ministry of higher education.

(2)-a (If you checked 3, 4, or 5 for 2(2), then please answer the following question.) What is the degree of inconvenience that graduate students face owing to the inconsistency between university curriculum and the content of the accountant examination?

4. Not very high ✓

(2)-b (If you checked 3, 4, or 5 for 2(2)a, then please answer the following question.) What is the reason for this inconvenience? (Please check the most appropriate answer.)

2. The examinees study at private schools. ✓
4. The examinees study on their own. ✓ : it is not mandatory to prepare the accounting and auditing examinations at University or Graduate schools or any other educational establishment.

(3) Would it be possible for you to provide a set of tests of your examination for our research?

If yes, then please enclose the set of the latest tests with your positive response to this question.

1. Possible ✓ : we do have books, study cases and past examination papers for all the exams, but only in French.

➤ **Question 3. Registration**

(1) Is the license registration (certification) of Certified Public Accountants (CPA) or practice registration handled separately?

Yes ✓

No

(2) For CPA license registration (certification), is work (professional) experience also required to pass the exam?
Yes ✓ : a three year training period is mandatory for the DEC and for the CAFCAC.

(3) If the answer to 3(2) is "1. Yes", then please indicate your work (professional) experience, as required for registration.
The professional experience is an element of the curriculum. For both, DEC and CAFCAC, three years are required in an accounting and auditing firm. For the DEC, this length may be reduced to two if the trainee has already a three year professional experience. The job experience is completed by mandatory one-day seminars (8 days per year) organized by the two professional bodies. Part of these seminars is completed with an e-learning program.

(4) For practice registration, is work (professional) experience required in addition to license registering?
Yes
No ✓

(5) Is there a way that license registration can be done without having to pass the exam?
Yes ✓
No

(6) If the answer to (5) is "1. Yes," then does the number of years need to be updated?
Yes ✓
No

(7) If the answer to (6) is "1. Yes," then please explain what is the registration process without having to pass the exam?

CSOEC comments : professional accountants in business with a fifteen year (at least) experience in accounting in business, may be allowed (specific legal process) to be registered for practicing in an independent way and use the professional title of "Expert-comptable".

(8) Do you have a registration (license or practice) that needs to be updated?
Yes
No ✓

(9) If the answer to (8) is "1. Yes," then are there any requirements when the number of years is updated?

➤ **Question 4. Education after exam**

(1) In your country/region, is the CPE/CPD a statutory requirement?

1. Yes : ✓

→ If "Yes," then please specify the name of the law or regulation;

- **CNCC** : the requirements regarding CPD are provided by law, in the code of trade ("Code de commerce").
- **OEC** : the requirements regarding CPD are provided by law, in the code of ethics and the quality control standard.

(2) Are the CPE/CPD requirements different based on the status (e.g., whether he or she is practicing) or type of practice (e.g., whether he or she is involved in auditing)?

1. Yes ✓

→ If "Yes," then please describe the factor(s) that differentiate the requirements.

Both, CNCC and OEC converge with the IFAC IES 7 on CPD requirements.

- **CNCC** : once they registered, auditors have to respect CPD requirements and more precisely, they shall do 120 hours of professional training within three years, with a minimum of 20 hours per year and a total of 60 hours shall be specifically dedicated to audit. Specific complementary requirements are being elaborated by the Ministry of Justice for registered auditors, who have had no assignments during a three years period.
- **OEC** : same approach except for the specifically part dedicated to audit.

(3) Are the CPE/CPD activities measured by input basis, output basis (e.g., evaluation of achievement by others or reexamination), or a combination of both?

1. Input basis (e.g., time spent on learning activity)

2. Output basis (e.g., evaluation of achievement by others, re-examination)

3. A combination of both ✓ Professional accountants and auditors shall do a determined number of hours and are also evaluated through a multiple choice quiz of competencies at the end of each training.

(4) Which organization is responsible for monitoring the compliance with the CPE/CPD requirements? Please provide the name of the organization and the name of the law or regulation.

- **CNCC**: the CNCC is responsible for monitoring the CPD requirements at a national level. On the field, the regional councils depending on the CNCC are in charge of it.
- **OEC**: the CSOEC is responsible for monitoring the compliance with the CPD requirements. All the seminars material is mastered by a national CPD Institute "Centre de formation de la profession comptable" (CFPC), mostly depending of the CSOEC. The regional CPD institutes "Instituts régionaux de formation" (IRF) are locally in charge of the promotion, selling, and organization.

(4)-a Please provide the overall compliance rate (i.e., the percentage of the number of compliant professionals over the total number of professionals), if such information is readily available.

Not available.

(4)-b Please specify how the compliance against the requirements is monitored?

1. There are no monitoring procedures in place
2. Declaration of overall compliance by professionals followed by inspections in a sampling basis
3. Submission of a detailed list of activities by professionals ✓
4. Other methods (please specify) ✓ The compliance with the CPD requirements is verified through the quality control process.

(5) Does the professional organization provide any support to enable professionals to comply with the requirements? If yes, then please select the type of support provided by the organization.

1. Production of CPE qualified conference or classroom trainings ✓
2. Production of CPE qualified distance courses/online materials ✓
3. Counseling or consultation
4. Others (please specify)

Are there any enforcement procedures (sanctions) if a professional does not meet the requirements?

1. Yes

If "yes," then please describe the enforcement procedures (sanctions).

2. No ✓ There are no specific sanctions directly linked to the lack of respect of CPD requirements., but a more global law article precisising that any breach to the law, the professional standards and the code of ethics can lead to sanctions, going from a simple warning to the loss of the license to practice.

➤

Question 5 : Self- regulatory organization

We are not sure we can understand easily what you call a "self-regulatory organization".

The French Institutes are **not** self-regulatory organizations. Their missions, role and responsibilities vis-à-vis the members of the profession have been defined by French law and French public regulation within a system of shared regulation.

This covers, among other elements, the areas of compulsory registration, Quality control, discipline and sanctions and standard setting.

In France, standards, even when they are prepared by the Professional institutes, have to be enacted by the government in a public regulation to become applicable. The rules are not exactly the same for CPAs (professional accountants) and auditors. In the case of auditors, an Oversight body (the "Haut Conseil du Commissariat aux Comptes" – H3C) has been created in 2003 which overviews the quality control and provides an opinion on standards.

Considering our reply to question 1, we cannot provide any comment on your questions on page 7 and 8.

From:

To:00081352263362

31/10/2012 18:18

#438 P.007/007

To get a better understanding of the situation in France about discipline and sanctions for Accountants and auditors, please refer to the self-evaluation and to the action plans published on the IFAC website in the Compliance section

(<http://www.ifac.org/about-ifac/membership/compliance-program/compliance-responses>).

Paris, October 31st 2012

The Japanese Institute of Certified Public
Accountants
Toshio Kinoshita
Chief Executive
4-4-1 Kudan-Minami, Chiyoda-ku
TOKYO 102-8264
JAPAN

24 October 2012
628

Dear Toshio

**Re: Survey research on systems of CPA and the present situation of CPA
in various countries**

We appreciate the opportunity to provide some input to the survey research mentioned above and would like to submit our comments and inform you about certain specific differences which apply in Germany. These differences are the reason, not to reply question by question to your survey.

1. PAIB (Professional Accountants In Business)

In Germany there is no comparable group to “professional accountants in business” as may be the case in other countries. PAIB are often, in Germany, represented within the BVBC (Bundesverband der Bilanzbuchhalter und Controller e.V.; www.bvbc.de), but to work as an accountant in industry there is no requirement for such membership. Our Institute, the IDW, covers only Wirtschaftsprüfer [German public auditors] who operate within accountancy practices or accountancy firms or as sole practitioners in their own right, providing the services as set forth below.

Under German law (Wirtschaftsprüferordnung – Public Accountant Act) the professional duty of Wirtschaftsprüfer is to carry out business examinations, especially those involving audits of annual financial statements of business enterprises, and to issue an auditor's opinion on the conduct of the audit and the findings. Wirtschaftsprüfer are also authorized to advise and represent their clients

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Manfred Hamann, RA

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in tax matters in accordance with existing regulations. Wirtschaftsprüfer are furthermore authorized,

1. to act officially as experts in the field of business management, under reference to their professional oath,
2. to advise on business matters and preserve third-party interests,
3. to act as trustees.

There are a number of General professional requirements with which Wirtschaftsprüfer have to comply such as independence, conscientiousness, confidentiality, acting on own responsibility, proper professional conduct (including general ongoing training requirements, see section 4) and some special professional requirements in the performance of audits and rendering professional opinions such as absence of bias, impartiality and refusal to practice or exclusion as an auditor or expert. There are further special professional requirements in connection with the acceptance, performance and termination of an engagement or, for example, in the establishment and activity of professional firms.

2. Examination and education prior to the professional exam

It is a requirement for admission to the professional exam that candidates prove successful completion of university studies. Proof of university studies can, however, be waived under specific circumstances.

In cases where the university studies have been completed outside Germany, the final degree certificate must be equivalent.

University courses of study,

1. that encompass all disciplines according to art. 8 of European Auditors Directive,
2. that end with successful completion of a university examination or a state examination and
3. in which examinations of individual disciplines, for which proof of completion was issued, correspond in content, form and scope to the Wirtschaftsprüfer's examination,

Can, upon application by the university, achieve recognition as being particularly well qualified for educating members of the profession by the specific entity. Certificates provided according to above mentioned No. 3 can be used in lieu of

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corresponding parts of the Wirtschaftsprüfer's examination. Certificates are to be presented to the Examination Unit.

Furthermore, sufficient practical training (work experience) is a prerequisite for admission to the examination. Applicants who have completed their university studies must demonstrate at least three years' of work experience. If the normal course of studies is completed in less than eight semesters, this requirement is extended to four years; no additional work experience is required. The work experience can only have begun once an initial university degree has been obtained, qualifying the holder for his profession. Of their entire duties, candidates must have worked primarily on auditing for at least two years and contributed to the preparation of audit reports (Auditing Practice). During this time they shall have taken part in statutory audits in particular and contributed to the preparation of these audit reports. The audit practice must have been completed as a rule after the fifth year of employment.

The requirement of audit practices is fulfilled when the candidates can demonstrate that they have completed substantial audits of accounts and financial statements in third-party companies according to generally-accepted business principles. Third-party means a company where the candidate is not currently, nor was previously, employed as a manager or worker. Generally, the audit practice shall have been completed in collaboration with members of the profession, a Wirtschaftsprüfungsgesellschaft, vereidigte Buchprüfer, Buchprüfungsgesellschaft, Cooperative Audit Association or in the Cooperative Audit Office of an Association of Savings and Clearing Banks or in the Non-Local Audit Body for Corporations or other Institutions established under public law, in which a member of the profession is employed.

The examination is completed before the Examination Board. The examination consists of a written and oral section. The written section comprises 2 tests "Financial Auditing, Company Valuation and Professional Statutes", 2 tests "Applied Business Administration, Economics", 1 test "Business Law" and 2 tests "Tax Law".

The examination is extremely demanding. Regularly only 50 % of the candidates passes the first running.

3. Registration

There is no separately handled licence or practice registration. After successful completion of the examination, the candidate is appointed a Wirtschaftsprüfer by applying for and receiving an official certificate by the Wirtschaftsprüferkammer

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(WPK, chamber of public accountants; for more details see section 5th). Appointment is to be denied

1. if the applicant has forfeited a basic constitutional right according to a decision of the Federal Constitutional Court,
2. if as a consequence of a criminal conviction, the qualification for serving a public office is not met,
3. as long as proof of provisional coverage pending an application for professional indemnity insurance has not been submitted,
4. if the applicant has been found guilty of conduct that would justify excluding him or her from the profession,
5. if due to health or other reasons, the applicant is not only temporarily impaired to duly practice his profession,
6. as long as a work activity is being practiced that is incompatible with the profession according to § 3 Section 2 Sentence 1 or § 43a Section 3,
7. if the applicant does not have an orderly financial standing, in particular if he is facing financial collapse.

Appointment can be denied if the applicant has demonstrated behaviour that casts doubt upon his ability to uphold the professional duties of a Wirtschaftsprüfer. The Wirtschaftsprüferkammer shall decide on the refusal of appointment.

In their professional business, Wirtschaftsprüfer may use their official professional title. Expiration, withdrawal or revocation of an appointment also includes waiver of the right to bear the professional title. In addition, the professional title may not be used by way of reference to an earlier qualification.

The appointment shall expire due to

1. death,
2. waiver,
3. legally binding exclusion from the profession.

The appointment is to be withdrawn, effective going forward, if facts should be revealed which, had they been known at the time, would have been grounds for denying the appointment. The appointment is to be revoked if the Wirtschaftsprüfer

1. does not carry out his duties on his own authority or engages in work activity that is incompatible with the profession,

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2. has lost his entitlement to hold public office as a result of a criminal conviction,
3. is incapable of practicing his profession in an orderly manner due to health or other reasons that do not constitute merely a temporary impairment,
4. does not take out a mandatory professional indemnity insurance policy or has repeatedly allowed his mandatory professional indemnity insurance policy to lapse for considerable periods over the past five years and it is feared that this noncompliance may persist in the future,
5. does not have an orderly financial standing, especially if he faces financial collapse,
6. does not maintain a professional place of business,
7. has forfeited a fundamental right according to the Federal Constitutional Court.

The Wirtschaftsprüferkammer shall decide on the withdrawal and revocation of appointments.

The Wirtschaftsprüferkammer maintains the public register of Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften. Each member of the profession and Wirtschaftsprüfungsgesellschaft to be entered receives a registration number. The public register is maintained in digital form in German and the most current data, excluding the birth date and birthplace of the members of the profession, is electronically available to the public.

The Wirtschaftsprüferkammer may publish a list of members that may contain additional information that goes above and beyond the voluntary details of members of the profession and professional firms.

4. Education after exam

Wirtschaftsprüfer are obligated to continually improving their professional skills. They are obligated to continually engage in ongoing professional training. This ongoing training should maintain at a sufficiently high level their professional expertise, their ability to apply that expertise, as well as a cognizance of their professional duties. Wirtschaftsprüfer fulfil their ongoing training requirements by participating in ongoing training measures as lecture attendees or as instructors, as well as through independent studies. Ongoing training measures include specialised events (lectures, seminars, discussion groups or similar events). It makes no difference whether they are organised by third parties or by the audit-

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ing practice itself and whether they are open to the public or only to employees of the practice. Ongoing training measures also include the completion of IT-assisted specialised courses (e-learning, Web-based training), if the length of participation can be documented. Specialist literary work, serving on outside or in-house expert committees as well as teaching in academia are deemed equivalent to participation in ongoing training measures.

Independent studies include in particular the reading of specialized technical literature. The ongoing training must be relevant to the scope of practice and be suitable for improving the professional knowledge and skills named in Section 1 Sentence 2. Its area of focus shall be the current or anticipated professional practice of the Wirtschaftsprüfer. For Wirtschaftsprüfer who carry out audits of financial statements, the ongoing training must be of sufficient scope in relation to audit practice. The ongoing training shall encompass no less than 40 hours per year. Of this total, 20 hours must be dedicated to specialized events; proof of completion must be documented according to type and subject.

The Institut der Wirtschaftsprüfer in Deutschland e.V. (IDW) considers it one of its major responsibilities to ensure that the professional performance of members is at a high level of quality. The members of the IDW have committed themselves to voluntarily adhere to stringent professional rules including continuous professional education (CPE).

In the context of his professional duty to CPD, every practicing IDW-member is required, in addition to the necessary reading of relevant literature, to participate in CPE-activities of at least forty hours per annum. These CPE-activities shall include attending technical seminars, participating in discussion groups and other similar events held in his own practice. Writing of articles, papers or books, teaching and serving as a member of technical committees, is credited to a maximum of twenty hours per annum.

On top of that, the CPE-requirements of IDW-members assume regular reading of literature to keep abreast of professional developments. The continuous study of professional magazines is considered to be of great importance. To indicate a minimum figure of hours for this kind of activity seems to be impracticable. However, the necessary level of hours is supposed to exceed the required number for structured learning.

The IDW and its Academy offer a wide range of CPE-courses covering all fields of professional accountancy activities.

5. Self-regulatory organization

The Wirtschaftsprüferkammer was originally established in order to fulfil self-governance responsibilities for the profession. It acts as an indirect state administrative body in the areas of professional examination, aptitude test, appointment, licensing, revocation and registration, disciplinary oversight and quality assurance, along with promulgation of practice rules.

The Wirtschaftsprüferkammer has the competence for disciplinary oversight. It investigates

1. to the extent that concrete evidence exists for a breach of professional duties and
2. randomly and without indication of misconduct in cases of member of the profession and Wirtschaftsprüfungsgesellschaften that have conducted statutory audits of public interest entities according to § 319a Section 1 Sentence 1 of the Commercial Code (similar to PIEs) and decides whether reprimand proceedings shall be initiated or whether the proceedings shall be handed over to the professional jurisdiction. If the Board of Directors or the responsible authorized department of the Wirtschaftsprüferkammer intends to close proceedings, because there has been no breach of professional conduct or the behaviour does not need to be sanctioned, it will first present the case to the "Commission for the Oversight of Auditors in Germany" (Auditor Oversight Commission, "APAK") prior to making the decision public.

Disciplinary oversight investigations conducted randomly and without indication of misconduct, involving members of the profession that carry out statutory audits of public interest entities (Inspections).

The Board of Directors may reprimand a member subject to its professional jurisdiction whose conduct has resulted in the breach of duties incumbent upon him and, if necessary, demand that he cease the behaviour causing the breach of duty; a motion to initiate disciplinary proceedings is only necessary if the violation is severe and disciplinary measure is to be expected. The reprimand may be accompanied by a fine of up to 50,000 euros. Fines flow into the budget of the Wirtschaftsprüferkammer. The Board of Directors is no longer entitled to issue a reprimand once disciplinary proceedings have been initiated against a Wirtschaftsprüfer or if more than five years have passed since the breach of duty. Prior to the issue of a reprimand the member must be heard. The Board of Directors' notification that reprimands the member's misconduct must specify

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the reasons. It is to be served to the member. A copy of the notification is to be submitted to the public prosecutor. The member may object to the Board of Directors against the notification within one month of it being served. The Board of Directors shall decide on the objection.

At least once annually, the Wirtschaftsprüferkammer publishes in an appropriate manner a summary of the sanctions imposed by the Wirtschaftsprüferkammer and by the disciplinary courts. The Federal Ministry of Economics and Technology supervises the Wirtschaftsprüferkammer, including the Examination Unit and the Auditor Oversight Commission. It is to supervise that the Wirtschaftsprüferkammer, the Examination Unit and the Auditor Oversight Commission fulfil their duties within the scope of existing law and by-laws.

The APAK performs a public professional oversight function over the Wirtschaftsprüferkammer, as far as it fulfils tasks according to members of the profession and firms that are authorized to carry out statutory audits and those that carry out statutory audits without being authorized to do so. Prior to issuing regulations regarding professional practice, the Wirtschaftsprüferkammer is to seek the opinion of the Auditor Oversight Commission and present them to the Federal Ministry of Economics and Technology.

The Auditor Oversight Commission comprises at least six and a maximum of ten honorary members. Prior to their appointment, the members may not have been individual members of the Wirtschaftsprüferkammer in the past five years. In particular, they shall be employed or shall have been employed in the field of accounting, finance, economics, academia or jurisdiction. The members of the Auditor Oversight Commission are appointed by the Federal Ministry of Economics and Technology for a period of four years; premature recall by the Federal Ministry of Economics and Technology is possible in well-founded exceptions. Members of Auditor Oversight Commission elect a chairman and a deputy chairman. Members of the Auditor Oversight Commission are independent of the Wirtschaftsprüferkammer and are not bound by instructions.

The Auditor Oversight Commission oversees the Wirtschaftsprüferkammer to ensure that it fulfils the tasks in an appropriate, adequate and commensurate manner. For this purpose, the Auditor Oversight Commission participates in meetings of the Wirtschaftsprüferkammer and has the right to request information and access to documents. The Auditor Oversight Commission may take part in quality assurance reviews. The Auditor Oversight Commission can instruct the Wirtschaftsprüferkammer to carry out disciplinary investigations where there are reports of breaches of professional duties and randomly without indi-

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cation of misconduct. The Auditor Oversight Commission may take part in investigations of the Wirtschaftsprüferkammer.

The Auditor Oversight Commission can return decisions of the Wirtschaftsprüferkammer, citing reasons why they should be reevaluated (second evaluation); it can, in cases where the Wirtschaftsprüferkammer does not correct its decision, overrule the decision of the Wirtschaftsprüferkammer and issue instructions (ultimate decision). The Wirtschaftsprüferkammer is obliged to conclude the matter by following the instructions. If the Wirtschaftsprüferkammer considers the instructions to be unlawful, it submits the case to the Federal Ministry of Economics and Technology.

The Wirtschaftsprüferkammer is obliged, upon request of the Auditor Oversight Commission on a case-by-case basis or on its own accord, based on general criteria set down by the Auditor Oversight Commission, to report in a timely and adequate manner on individual, oversight-related matters, once the facts of the case have been ascertained. A matter is considered relevant for oversight when it has been finalized by the Wirtschaftsprüferkammer and a decision with immediate legal effect is to be made. Direct or indirect relevance to the statutory audit engagement is not necessary.

The Auditor Oversight Commission and its committees may turn to the Wirtschaftsprüferkammer for assistance in fulfilling its duties. The Auditor Oversight Commission publishes an annual work program and activity report.

In our opinion, it is not appropriate for either the Wirtschaftsprüferkammer or the Auditor Oversight Commission to have the authority to set auditing standards, due to the conflict of interest that could arise if one organization were responsible for setting professional standards as well as supervising the members applying those professional rules.

We hope this information will be helpful in completing your survey, and would be pleased to answer any questions that you may have or discuss any aspect of this letter.

Best regards



Klaus-Peter Feld
Executive Director

1. PAIB(Professional Accountants In Business)

(1) Are you familiar with Professional Accountants In Business (PAIB) in your country and the approximate number of members of PAIB?

Yes

2. No

(2) Do you agree with the increase in the number of PAIB members?

Yes

2. No

Please describe the reason for your response:

()

(3) (If your answer to (1) is "Yes," then please answer the following question.) Please provide the following information for each PAIB:

Name

Remarks: Given the total number of PAIB is significant, this information could not be provided.

Date of birth

Gender

Current company/Industry

Applied company/industry

Current department/position

Applied department/position

Academic background

Work experience

When he/she passed the CPA exam

When he/she received the CPA license registration

When he/she joined your association

Certification(s) other than CPA

Language skills

Current salary

Expected salary

(3)-a (If you checked (3) 6 and 7, then please answer the following question.) Are there any differences between your current/actual department/position and the one that you have applied for?

Very different

Different

None of these options

Not very different

No difference

(3)-a-1 (If you checked (3)-a 1 or 2, then please answer the following question) Please provide a detailed description of the types of situations that create differences between your current/actual assigned department and the one you have applied for?

()

- (3)-a-2 Please provide reasons to support your answer for (3)-a-1:
()
- (3)-a-3 Have you ever made any efforts to resolve the differences between your current department/position and the one that you have applied for? If yes, please describe these efforts in detail.
1. Yes
 2. No
- Resolution:
()
- (3)-b (If you checked (3) 15 and 16, then please answer the following question.) Are there any differences between your actual and expected salary?
- Very different
- Different
- None of these options
- Not very different
- No difference
- (3)-b-1 (If you checked (3)-b 1 or 2, then please answer the following question.) Please provide/describe data reflecting the difference(s) between your actual and expected salary.
()
- (3)-b-2 Please provide reasons to support your answer for (3)-b-1:
()
- (3)-b-3 Have you ever made any effort(s) to resolve such differences? If yes, please describe these in detail.
1. Yes
 2. No
- Resolution:
()

2. Examination and education before exam.

(1) Where do the examinees study for the accountant examination to apply for your association's membership?

- 1. At University
- 2. At the Graduate School of University
- 3. At a private school or cram school
- 4. At school or an accounting firm (through their training curriculum)
- 5. Others (please specify)

Remarks: Regardless of where the examinees study, they need to fulfill the minimum entry requirements for the ACCA examination.

()

(2) To what extent is the curriculum of a university or a graduate school consistent with the examination contents of the accountant examination?

- 1. Almost the same
- 2. Partially consistent
- 3. N/A
- 4. Not very consistent
- 5. Very different

(2)-a (If you checked 3, 4, or 5 for 2(2) , then please answer the following question.) What is the degree of inconvenience that graduate students face owing to the inconsistency between university curriculum and the content of the accountant examination?

- 1. High
- 2. Low
- 3. N/A
- 4. Not very high
- 5. Very low

(2)-b (If you checked 3, 4, or 5 for 2(2)-a , then please answer the following question.) What is the reason for this inconvenience? (Please check the most appropriate answer.)

- 1. The accountant examination is easy.
- 2. The examinees study at private schools.
- 3. The examinees study at school or use their training curriculum in the accounting firm to prepare for the exam.
- 4. The examinees study on their own.
- 5. The examinees need not study for the accountant examination.

(3) Would it be possible for you to provide a set of tests of your examination for our research?
If yes, then please enclose the set of the latest tests with your positive response to this question.

- 1. Possible
- 2. Not possible

Please refer to ACCA's website:

www.accaglobal.com/en/student/qualification-resources/acca-qualification/acca-exam.html

3. Registration

- (1) Is the license registration (certification) of Certified Public Accountants (CPA) or practice registration handled separately?

1. Yes

2. No

- (2) For CPA license registration (certification), is work (professional) experience also required to pass the exam?

1. Yes

2. No

- (2)-a If the answer to 3(2) is "1. Yes", then please indicate your work (professional) experience, as required for registration.

(36 months' experience in relevant role)

- (3) For practice registration, is work (professional) experience required in addition to license registering?

1. Yes

2. No

- (3)-a If the answer to 3(3) is "1. Yes," then what do I need in addition to license registration?

(2 years' of post membership experience with an ACCA approved employer

- (4) Is there a way that license registration can be done without having to pass the exam?

1. Yes

2. No

- (4)-a If the answer to 3(4) is "1. Yes," then please explain what is the registration process without having to pass the exam?

(Membership can be achieved through mutual recognition agreements with other professional bodies.

- (5) Do you have a registration (license or practice) that needs to be updated?

1. Yes

2. No Remarks: An annual renewal of membership is required.

- (5)-a If the answer to 3(5) is "1. Yes," then does the number of years need to be updated?

()

- (5)-b If the answer to 3(5)-a is "1. Yes," then are there any requirements when the number of years is updated?

()

4. Education after exam.

- (1) In your country/region, is the CPE/CPD a statutory requirement?
1. Yes
→ If "Yes," then please specify the name of the law or regulation.
()
2. No
→ If "No," then please describe the source of compulsory power of the requirement. (e.g., obligation as a member of a self-regulating organization)
(Obligation as a member of ACCA, which is an IFAC compliance)
- (2) Are the CPE/CPD requirements different based on the status (e.g., whether he or she is practicing) or type of practice (e.g., whether he or she is involved in auditing)?
1. Yes
→ If "Yes," then please describe the factor(s) that differentiate the requirements.
()
2. No
- (3) Are the CPE/CPD activities measured by input basis, output basis (e.g., evaluation of achievement by others or re-examination), or a combination of both?
1. Input basis (e.g., time spent on learning activity)
2. Output basis (e.g., evaluation of achievement by others, re-examination)
3. A combination of both
- (4) Which organization is responsible for monitoring the compliance with the CPE/CPD requirements? Please provide the name of the organization and the name of the law or regulation.
(ACCA)
- (4)-a Please provide the overall compliance rate (i.e., the percentage of the number of compliant professionals over the total number of professionals), if such information is readily available.
(Given this rate varies from year to year, no definite rate could be provided.
- (4)-b Please specify how the compliance against the requirements is monitored?
1. There are no monitoring procedures in place
 2. Declaration of overall compliance by professionals followed by inspections in a sampling basis
3. Submission of a detailed list of activities by professionals
4. Other methods (please specify)
()

(5) Does the professional organization provide any support to enable professionals to comply with the requirements? If yes, then please select the type of support provided by the organization.

1. Production of CPE qualified conference or classroom trainings

2. Production of CPE qualified distance courses/online materials

3. Counseling or consultation

4. Others (please specify)

()

Are there any enforcement procedures (sanctions) if a professional does not meet the requirements?

1. Yes

→ If "yes," then please describe the enforcement procedures (sanctions).

(Membership will be struck off.)

2. No

5. Self-regulatory organization**For quality control of members**

(1) Are accountants compelled to join the self-regulatory organization?

1. Yes

2. No

(1)-a If your answer to 5(1) is "2. No," then please provide the name of organizations that control the quality of the accounting services of the non-members and how?

()

(2) Are the implementations of quality control for members engaging in public accounting and those engaging in private accounting separated into public and private regulatory organizations?

1. Yes

2. No

(2)-a If your answer to 5(2) is "1. Yes," then please provide the name of organizations that control the quality of members engaging in public accounting.

()

(3) Do you consult with public regulatory (or oversight) institutions regarding the manner in which the quality of the members must be controlled?

1. Yes

2. No

(3)-a If your answer to 5(2) is "1. Yes," then please provide an overview of the consultation body in your institution, its contents, and the frequency of consultations.

(Consultation with oversight boards are conducted regularly in markets where we operate.)

(4) Do you agree with the view that leadership may play a more important role in the quality control of a self-regulatory body than in that of a public-regulatory body, wherein the quality control is more discretionary.

1. Yes

2. No

(4)-a Please provide a reason for the above answer.

(Consideration should not be simply rested with the leadership. We consider that the principle is more important. We are supportive of an independent oversight.)

For sanctions on members

In the following questions, if sanctions on certification members and registration (practice) members are different, please describe these differences.

(5) Is the authority to impose sanctions on members engaging in public accounting and those in private accounting separated into public and private regulatory organizations?

1. Yes

2. No

(5)-a If your answer to 5(5) is "1. Yes," then please provide the name of institutions that have authority to impose sanctions on members engaging in public accounting.

()

(5)-b If your answer to 5(5)-a is "1. Yes," then please answer the following question. When the abovementioned institutions impose sanctions on members, how do you respond?

- 1. Impose same sanctions on members automatically
- 2. Do not respond
- 3. Others (please specify)

()

(6) Please check the boxes to indicate what actions self-regulatory organizations would take to impose sanctions on members independently.

- Expulsion
- Cancellation of practice registration
- Cancellation of membership over a period of time
- Impose restrictions on the accounting practice over a period of time
- Admonition
- Fines
- Ask members to take a professional training course
- Others (please specify)

()

(7) Please provide the number of sanctions imposed by the self-regulatory organization on members as a result of their audit engagement.

	2009	2010	2011
Expulsion			
Cancellation of practice registration			
Cancellation of membership over a period of time			
Impose restrictions on the accounting practice over a period of time			
Admonition			
Fines			
Ask the member to take a professional training course			
Others (please specify)			

Remarks:

~~Others (please specify)~~ All public information is available at:

For standard setting www.accaglobal.com/en/discover/report-accounts.html
Information other than those published is proprietary.

(8) Do you think it is appropriate that self-regulatory organizations have the authority to set auditing standards?

- 1. Yes
- 2. No

(8)-a Please provide a reason for your answer.

(The standards should be in line with the international standards.)

1. PAIB (Professional Accountants in Business)
 - (1) Yes
 - (2) AICPA business and industry (BIG) membership is now 39% of the AICPA Membership – Up 7% from FY11. AICPA grew BIG Membership from 164,475 in FY11 to 167,610 in FY12; marking 2nd year of upwards trend.
 - (3) to (3)-b-3 We cannot release personal member data due to U.S. privacy laws.

2. Examination and education before exam
 - (1) All of the above. Applicants may study for the exam anywhere and anytime.
 - (2) Some university curriculums are better than others at preparing students for the exam, however most students that do well on the exam also enroll in a review course, like Becker for example.
 - a. Low-High. Again, students often enroll in a CPA exam review course, in addition to the university curriculum to prepare for the exam. There is cost in both time and money for these courses.
 - b. N/A
 - (3) Sample test and tutorial is available online at http://www.aicpa.org/BecomeACPA/CPAExam/ForCandidates/TutorialandSampleTest/Pages/exam_tutorial_parallel.aspx

3. Registration
 - (1) No, in the vast majority of states there is no certification, there is only a single CPA license to audit (practice license)
 - (2) To (2)-a N/A
 - (3) Work experience is required for the CPA practice license.
 - a. Usually one year audit experience verified by a U.S. CPA. Some states require two years.
 - (4) No, an applicant must pass the uniform CPA exam in order to obtain the U.S. CPA designation.
 - a. N/A
 - (5) To (5)-b N/A

4. Education after exam
 - (1) Individual states require CPE to maintain the CPA license under their respective State Accountancy Act. CPE standards are established jointly by AICPA and NASBA. From January 1, 2001, forward and for each three-year reporting period thereafter, all AICPA members shall complete 120 hours or its equivalent, of continuing professional education. See <http://www.aicpa.org/Advocacy/State/DownloadableDocuments/AICPA-NASBA-Final-CPE-Standards.pdf> for more info.
 - (2) Yes. States have different CPE requirements listed depending on what the CPA works on, for example audit and accounting, government, ethics and regulatory review, fraud etc.
 - (3) Input basis (e.g., time spent on learning activity)

- (4) A signed statement wherein the licensee certifies to the completion of the required CPE must be submitted to the applicable state board. Each state board has its own laws. To maintain membership with AICPA, members report compliance by paying of dues. The yearly dues statement contains the following statement:

“In making my dues payment, I affirm that I have complied with the CPE membership requirements for the year ending December 31.” No other reporting is necessary.

- a. Information may/may not be available from the applicable state board.
 - b. CPAs are responsible for accurate reporting of the appropriate number of CPE credits earned and must retain appropriate documentation of their participation in learning activities. To protect the public interest, regulators require CPAs to document maintenance and enhancement of professional competence through periodic reporting of CPE. This is often monitored through a random sample CPE audit.
- (5) Production of CPE qualified conference or classroom trainings and Production of CPE qualified distance courses/online materials.
- a. Yes. Enforcement procedures vary by state. A committee may review the matter for disciplinary action. Possible disciplinary actions include the assessment of fines and costs, probation, suspension or revocation of CPA license, or assessment of additional CPE requirements.

5. Self-regulatory organization

- (1) AICPA is a voluntary membership organization.
 - a. Applicable State board and related State Accountancy Acts
- (2) The Sarbanes-Oxley Act of 2002, which created the PCAOB, required that auditors of U.S. public companies be subject to external and independent oversight for the first time in history. Previously, the profession was self-regulated.
 - a. Public Company Accounting Oversight Board <http://pcaobus.org/>
- (3) Yes
 - a. Center for Audit Quality (CAQ): The CAQ is an autonomous, nonpartisan, nonprofit group based in Washington, D.C. It is governed by a Board that comprises leaders from the public company auditing firms, the American Institute of CPAs and the investor and issuer communities. The organization is affiliated with the American Institute of CPAs.
- (4) No comment
 - a. N/A
- (5) The PCAOB and SEC can impose sanctions on public firms and CPAs. State boards can also suspend/terminate licenses and impose sanctions on both public and private entities and individual CPAs. AICPA can remove membership status of public and private CPAs and firms.
 - a. See above
 - b. Under the automatic disciplinary provisions of the Institute’s bylaws, suspend or terminate AICPA membership and publish on AICPA.org

- (6) Suspend/terminate membership and publish publicly
- (7) AICPA disciplinary actions are updated quarterly on AICPA.org:
<http://www.aicpa.org/ForThePublic/DisciplinaryActions/Pages/default.aspx>
- (8) AICPA is a membership organization that sets membership rules. The attached link (please see Description of the ASB in pg. 4) explains the ASB authority to set auditing standards:
[http://www.aicpa.org/Research/Standards/AuditAttest/ASB/DownloadableDocuments/ASB%20OPERATING%20POLICIES%20DOCUMENT%20\(2009-10\).pdfN/A](http://www.aicpa.org/Research/Standards/AuditAttest/ASB/DownloadableDocuments/ASB%20OPERATING%20POLICIES%20DOCUMENT%20(2009-10).pdfN/A)

We absolutely believe it is appropriate. What's appropriate is that the standards be set by professionals who understand what the audit entails, what's possible and what isn't. It is also appropriate that auditing standards be set in a transparent manner so that anyone can listen to the technical debates and that the standards are exposed and subject to refinement based on public exposure and comments received. 10 of our 19 of our ASB members are either representing state boards (regulators) or are public members without a firm affiliation and bias.

- a. See above

1. PAIB 関連

(1)

貴協会は、貴国の PAIB(Professional Accountants In Business) について、その凡その人数を把握していますか？

1. Yes

2. No

※ 近年、我が国においても、会社等の組織に雇用され、業務に従事している公認会計士が増加する傾向にある。また、その活動領域も多岐にわたっており、今後も拡大することが見込まれることから、PAIB（組織内会計士）の資質の維持・向上と組織化を図ることを目的に、平成 24 年 7 月の定期総会において会則を一部変更し、「組織内会計士協議会」を設置した。平成 24 年 11 月、同協議会に組織内会計士ネットワークを構築し、ネットワークへの登録の呼びかけを開始したところである。現時点では、組織内会計士としてネットワーク登録した者は 300 名弱（11 月 26 日現在）であるが、別途、公認会計士の登録上の勤務先データによる推計によれば、少なくとも 1,000 名程度の組織内会計士が存在するものと推測される。

(2)

貴協会は、PAIB の増加について、肯定的にお考えですか？ その理由もお聞かせください。

1. Yes

2. No

理由：公認会計士が会計専門家としてその専門的能力を発揮し、企業等の財務諸表作成者側の立場から活躍することにより、経済社会の会計インフラの整備及び向上に寄与すると考えるから。

(3)

(1) で 1. Yes と回答された場合にお伺いします。PAIB 各人の情報について、どこまで把握されていますか？ 下記のうち、該当するものに○をつけてください。(複数回答)

1.氏名

2.生年月日

3.性別

4.勤務先の会社名・業種

5.希望する業種・職種

6.現在の勤務先の部署名・役職名

7.希望する部署名・役職名

8.学歴

9.現在までの職歴

10.会計士試験合格年次

11.会計士登録年次

12.協会加入年次

13.会計士以外の資格の有無

14.語学力の程度

15.現在の年収

16.希望の年収

(3)-a

上記(3) 6.・7.に○を付された場合にお伺いします。PAIBの希望する部署と実際に配属された部署には差異は見受けられますか？

1. かなり相違がある。
2. やや相違がある。
3. どちらともいえない。
4. あまり相違はない。
5. ほとんど相違はない。

(3)-a-1

上記の(3)-a で、1.又は 2.に○を付された場合にお伺いします。希望の部署と実際の部署が異なるパターンで多いものを、具体的に教えてください。

(3)-a-2

上記の(3)-a-1.の相違は、どのようなことを理由としていると考えられますか、ご教示ください。

(3)-a-3

上記の(3)-a-1.の相違の解消のため、貴協会は何か具体的な対応をされていらっしゃいます。対応されている場合、その具体的な対策を教えてください。

1. 実施している。
2. 実施していない。

対応：

(3)-b

上記の(3) 15.及び 16..に○を付された場合にお伺いします。希望する平均年収と、実際の平均年収の額には差異は見受けられますか？

1. かなり相違がある。
2. やや相違がある。
3. どちらともいえない。
4. あまり相違はない。
5. ほとんど相違はない。

(3)-b-1

上記の(3)-b で、1.又は 2.に○を付された場合にお伺いします。希望の年収額と実際の年収額との具体的な相違について、データをお示しいただきませんか。

(3)-b-2

上記の(3)-b-1.の相違は、どのようなことを理由としていると考えられますか、ご教示ください。

(3)-b-3

上記の(3)-b-1.の相違の解消のため、貴協会は何か具体的な対応をされていらっしゃいます。対応されている場合、その具体的な対策を教えてください。

1. 実施している。
2. 実施していない。

対応：

2. 試験、合格前教育関係

(1)

貴協会の会員となるための会計士試験の受験者は、受験のための勉強をどこで行っていますか？

1. 大学
2. 大学院
3. 受験のための専門学校
4. 監査事務所内の研修
5. その他（具体的に）

(2)

大学や大学院のカリキュラムと会計士試験の試験内容はどの程度整合性がとれていますか？

1. ほとんど整合性がとれている。
2. 部分的に整合する部分がある。
3. どちらともいえない。
4. あまり整合する部分はない。
5. 全く整合性はとれていない。

(2)-a

上記で3.、4.、又は5.と回答された場合にお伺いします。

大学や大学院のカリキュラムと会計士試験の試験内容との整合が取れていないことによる不都合がありますか？

1. かなりある。
2. ややある。
3. どちらともいえない。
4. あまりない。
5. ほとんどない。

(2)-b

上記の(2)-a で、3.、4.、又は5.と回答された場合にお伺いします。

その理由は何でしょうか？（最も当てはまるものを1つだけご回答ください。）

1. 会計士試験が平易だから。
2. 大学や大学院以外に、受験のための専門学校等があるから。
3. 監査事務所内の研修で対応しているから。
4. 自学自習で対応できるから。
5. とくに学習の必要はないから。

(3)

会計士試験の試験問題を本調査のために提供してもらうことはできますか？

もし可能であれば、直近の試験問題を1セット同封の上、ご返送ください。

1. できる。
2. できない。

3. 登録関係

(1)

公認会計士の資格登録と開業登録は区分されていますか？

1. Yes
2. No

(2)

資格登録のために、資格試験合格以外に実務経験が要件とされていますか？

1. Yes
2. No

(2)-a

上記で1.Yes と回答された場合にお伺いします。

その要件を教えてください

(3)

開業登録のために、資格登録以外に実務経験が要件とされていますか？

1. Yes

2. No

(3)-a

上記で 1.Yes と回答された場合にお伺いします。その要件を教えてください

監査業務について公認会計士若しくは監査法人の補助、又は一定規模以上の企業等において財務に関する監査、分析その他の実務に従事 通算 2 年以上

(4)

試験合格以外に資格登録する方法はありますか？

1. Yes

2. No

(4)-a 上記で 1.Yes と回答された場合にお伺いします。

その方法を教えてください

(5) 登録には更新制度がありますか？

1. Yes

2. No

(5)-a 上記で 1.Yes と回答された場合にお伺いします。

更新の期間を教えてください

(5)-b 上記(5)で 1.Yes と回答された場合にお伺いします。

更新のための要件を教えてください

4. 資格取得後教育関係

(1)

貴国/貴地域においては、CPE/CPD は法定の制度でしょうか。

1. はい

→はいの場合、法令・規則の名称をご教示ください。

公認会計士法、公認会計士法第 28 条に規定する研修に関する内閣府令

2. いいえ

→いいえの場合、強制力の源泉となっているのは何かをご教示ください。(例：自主規

制機関の会員としての義務など)

(2)

CPE/CPD 要件は、会計士が携わっている業務の状況や業務の内容によって異なりますか？

1. はい

→はいの場合、要件の部分する要因を記述してください。

2. いいえ

※ 協会の自主規制（協会の細則）において、法定監査業務従事者については、1事業年度につき「監査の品質に関する研修科目」を6単位取得することを必須化している。

(3)

CPE/CPD の測定は、インプットベース、アウトプットベースあるいはその混合のいずれでしょうか？

1. インプットベース

2. アウトプットベース

3. 両者の混在

(4)

CPE/CPD 義務の遵守状況のモニタリングを実施している機関/組織とその根拠となる法令/規則の名称をお答えください。

日本公認会計士協会継続的専門研修制度協議会 日本公認会計士協会会則

(4)-a (もし、そのような情報があれば)義務の達成率をご教示ください。

97%以上

(4)-b

どのような方法で要件へのモニタリングがなされているかを具体的にご教示ください。

1. モニタリング手続なし

2. 本人による遵守の旨の報告とその後のサンプリングでの検証

3. 活動詳細の報告/提出

4. その他（具体的に記載してください）

(5)

職業団体は職業会計士の CPE/CPD 義務の達成の支援活動を行っていますか？ もし、そうである場合、その支援活動の内容をご教示ください。

1. CPE に適格なカンファレンスや教室研修の開催

2. CPE に適格な通信教育、オンライン教材の提供

3. カウンセリング・コンサルテーションの実施

4. その他（具体的に記載してください）

職業会計士が義務を遵守しない場合には何か是正活動（制裁）がなされますか。

1. はい

- →はいの場合、その是正活動(制裁)の内容をご教示ください。単位数の履修勧告
- 監査業務の辞退勧告
- 役員等の辞任勧告、外部委員等への推薦の除外
- 氏名等公示
- 会員権停止1年と行政処分請求

2. いいえ

5. 自主規制機関関連

会員に対する品質管理について

(1) 会計士試験合格者は、自主規制団体への加入を強制されますか？

1.Yes

2.No

(1)-a

上記で2.Noと答えた場合にお伺いします。会員でない会計士に対する品質管理はどのように実施されていますか？

()

(2)

Public Accounting に従事する会員と Private Accounting に従事する会員に対して、品質管理の実施主体は公的機関と私的機関に分かれていますか？

1.Yes

2.No

(2)-a

上記で1と答えた場合にお伺いします。Public Accounting に従事する会員の品質管理を行う機関（組織）の名称を教えてください。

()

(3)

会員に対する品質管理について、公的機関と協議を行っていますか？

1.Yes

2.No

(3)-a

上記で 1 と答えた場合にお伺いします。協議機関の概要、協議内容、頻度について教えてください。

(協議機関：公認会計士・監査審査会＝当協会の品質管理レビューのモニタリングを実施
／協議内容：品質管理制度全般、レビュー内容等／頻度：両会長を含めた意見交換会を年
1回実施する他必要に応じて実施)

(4)

自主規制機関による品質管理は、公的機関と比べて、より指導性を発揮できる一方、結果が緩くなる可能性も指摘されている。この見解に同意しますか？

1.Yes

2.No

(4)-a 上記の理由を教えてください。

(品質管理レビュー制度は、監査の公正性と信頼性を確保し、その質的水準の適切な維持・向上を図る観点から、自主規制団体である協会が組織規律と自主措置を通じて実施するものであり、指導性を十分発揮している。なお、我が国においては、公認会計士・監査審査会が事後的監視の観点からのモニタリングを行う仕組みとなっている。自主規制は法的規制よりも厳しくなければ存在意義がないと考える。)

会員に対する制裁について

以下の項目については、資格登録と開業登録で制裁区分に違いがあれば、その違いを合わせてご教示ください。

(5)

Public Accounting に従事する会員と Private Accounting に従事する会員に対して、制裁の権限は分かれていますか？

1.Yes

2.No

(5)-a

上記に 1.Yes と答えた場合にお伺いします。Public Accounting に従事する会員の制裁権限を持つ機関（組織）の名称を教えてください。

()

(5)-b

上記で 1.Yes と答えた場合にお伺いします。会員に対して上記の機関によって処分が行われた場合に、自主規制団体はどのように対応しますか。

1.自動的に同様の制裁を会員に与える。

2.何もしない。

3.その他 ()

(6)

自主規制機関が行う会員に対する制裁の種類を以下の中から選んでチェックしてください。

除名

開業登録の抹消

一定期間の会員資格の停止

一定期間の会計業務の制限

戒告

反則金

専門職育成コースの受講

その他 (行政処分請求)

(7)

自主規制機関による 2009-2011 年における監査業務に伴う会員に対する年度別処分の種類別件数を年度別に教えてください。

	2009	2010	2011
除名※ 1	0	0	0
開業登録の抹消	—	—	—
一定期間の会員資格の停止※ 2	16	13	12
一定期間の会計業務の制限	—	—	—
戒告	3	0	0
罰則金	—	—	—
専門職育成コースの受講	—	—	—
その他 (行政処分請求)	0	1	0

※ 1 「除名」は準会員のみなされる。

※ 2 会則によって会員及び準会員に与えられた権利が停止される。

※ 3 件数は個人会員のみ。

基準設定について

(8)

自主規制団体が監査基準の設定権限をもつほうが望ましいと考えますか。

1.Yes

2.No

(8)-a

上記の理由を教えてください。

(我が国では、企業会計審議会が原則的な規定である監査基準を、協会が実務的・具体的な実務指針を定めており、両者が一体となって監査の基準を設定する仕組みとなっているが、多くの諸外国では、公認会計士の自主規制団体である会計士協会が設定を担っている。基本的には、監査の担い手である公認会計士自らが、監査の実務に即してより実効性のある監査基準を設定することにより、即時性や独立性が確保されるものとする。なお、作成された監査基準の透明性を担保する観点から、外部有識者を含む第三者的機関によるモニタリング等の仕組みも必要とする。)

以 上