

**REGULATION ON THE ACCESS
TO THE PROFESSION OF EXPERT ACCOUNTANT
AND LICENSED ACCOUNTANT**

REGULATION

on the access to the profession of expert accountant and licensed accountant*

CHAPTER I

General provisions

Art. 1. – (1) The admission examination for training in order to obtain the qualification of expert accountant and licensed accountant is held by the Body of Expert and Licensed Accountants of Romania, further called the *Body*, within the present regulation.

(2) The admission examination takes place within the examination centres established by the Body, generally once a year. In exceptional cases, the Body will hold the admission exam twice a year.

Art. 2. – The admission examination for training programs in order to obtain the qualification of expert accountant and licensed accountant, as well as the regulations on practical training and the aptitudes test is established by the Body with the approval of the Ministry of Economy and Finance and the Superior Council of the Body, aiming to the harmonization with the provisions of the European directives in the field.

CHAPTER II

The access to the profession of expert accountant and licensed accountant

SECTION 1

Examination Commissions

Art. 3. – The central commission for developing the examination subjects, further called *the central commission*, is established by common decision of the Minister of Economy and Finance and the Minister of Education, Research and Youth, and the examination commissions are established by the decision of the Superior Council of the Body, in its quality of examination organizer, according

* Approved by Government Decision no.227 of March 5, 2008 on the approval of the Regulation on the Access to the Profession of Expert and Licensed Accountant, published in the Romanian Official Journal, Part I, no.187, of March 11, 2008, modified and supplemented by the Government Decision no.1648 of December 10, 2008, published in the Romanian Official Journal, Part I, no.856 of December 19, 2008.

to Art.20 par.(a) of the Government Ordinance No. 65/1994 on the organization of the expert accountant and licensed accountant practice, republished.

Art. 4. - The examination commissions will include university professors, expert accountants, a representative of the Ministry of Economy and Finance and the Ministry of Justice, experts in the examination disciplines and the executive director of the Body's branch of the concerned district or the municipality of Bucharest, according to the area where the admission exam is being held.

Art. 5. - In order to establish the examination commissions, according to Art. 3 and 4, the Body will request the Ministry of Economy and Finance and the Ministry of Justice to designate their representative, 30 days before the admission examination; the concerned ministries will answer the Body's request, at least 15 days before the admission examination.

SECTION 2

Candidates' registration

Art. 6. – The admission examination for training in order to obtain the qualification of an expert or licensed accountant can be taken by persons complying with the provisions stipulated by Art.4 and 5 of the Government Ordinance No.65/1994, republished.

Art. 7. – (1) The registration to the admission examination for training in order to obtain the qualification of an expert or licensed accountant is made by filling in a registration form, according to the model in Appendix No.1, which is submitted to the headquarters of the Body's subsidiary where the candidate has his/her individual address.

(2) The registration form will include the candidate's option for an examination centre from those established by the Body and posted visibly at all branches headquarters.

(3) For taking the admission examination for training in order to obtain the qualification of an expert accountant, the registration form is accompanied by:

a) The medical certificate that proves that the candidate holds the full exercise capacity;

b) A curriculum vitae, according to the model presented in Appendix 2, filled in and signed with full responsibility by the solicitor;

c) A legalized copy of the degree that proves the fact that the solicitor is a university degree in economy that is recognized by the Ministry of Education, Research and Youth;

d) valid legal record.

(4) For taking the admission examination for training in order to obtain the qualification of a licensed accountant, the registration form is accompanied by:

a) The medical certificate that proves that the candidate holds the full exercise capacity;

b) A curriculum vitae, according to the model presented in Appendix 2, filled in and signed with full responsibility by the solicitor;

c) A legalized copy of the degree that proves the fact that the solicitor has a high school diploma recognized by the Ministry of Education, Research and Youth;

d) The identification record still valid.

Art. 8. – The candidates registration in the catalogue is carried out by the executive directors of the branches who are Examination Commission Secretaries as well, on the basis of the registration form and of the tables sent, at least 5 days prior to the examination date, by the executive directors of home branches of the candidates.

Art. 9. – The register catalogue is structured on districts, in an alphabetical order and comprises the next sections: current number, badge number, the candidate's first name and surname, the examination disciplines and the respective grades.

Art. 10. – (1) Following the registration, the candidates receive their badges with their personal photo, comprising their first name and surname, the register number, the home district and the qualification chosen.

(2) The place occupied by each candidate in the examination classroom is marked on the desks by a badge similar to one mentioned at point (1).

Art. 11. – The access to the examination classroom is possible only on the basis of the badge and of the ID card when each candidate is called.

SECTION 3

The admission examination disciplines

Art. 12. – The admission examination for training disciplines in order to obtain the qualification of an expert and licensed accountant are, as the case may be, the following:

a) For the admission for training in order to obtain the qualification of an expert accountant: Accountancy, Taxation, Law, Economic and Financial Appraisal of Entities, Audit, Accounting Expertise and the Doctrine and Deontology of the Accounting Profession;

b) For the admission for training in order to obtain the qualification of a licensed accountant: Accountancy, Taxation and Law.

Art. 12¹. - The licensed accountants, active members of the Body, who subsequently fulfill the degree condition for the access to the expert accountant profession, take the admission examination for training to the following disciplines: Accountancy, Audit, Economic and Financial Appraisal of Entities and Accounting Expertise.

Art. 13. – The content and the biography that guide the candidates are established by the Body, validated by the Ministry of Economy and Finance for each discipline. The two will be permanently updated; they will be published within the Body professional magazine and will be posted at each branch headquarters, at least 60 days prior to each examination session.

SECTION 4 *Examination tests*

Art. 14. – The revision of the candidates' level of theoretical knowledge is made through a written examination, which is different according to the profession chosen by the candidate – expert accountant or licensed accountant.

Art. 15. – For the admission examination for training in order to obtain the qualification of an expert accountant, the admission exam consists of two written tests, containing subjects from the following disciplines:

- a) Accounting, Taxation, Law, with 3 hours for preparing the answers;
- b) Economic and Financial Appraisal of Entities, Audit, Accounting Expertise and the Doctrine and Deontology of the Accounting Profession, with 3 hours for preparing the answers.

Art. 15¹. - For the case presented at Art. 12¹, the duration to prepare the answers is of 4 hours.

Art. 16. – For admission examination for training in order to obtain the qualification of a licensed accountant, the admission examination consists of one written test, containing subjects from the following disciplines: Accounting, Taxation and Law, with 3 hours for preparing the answers.

Art. 17. – The assessment of the candidates' answers is made on a scale from 1 to 10, for each discipline, according to the grid established by the Central Commission, appointed according to Art. 3.

Art. 18. – The accepted candidates are those who obtain an average overall mark of at least 7, and a minimum mark of 6 for each discipline. Results are posted within 20 days at the most from the examination.

Art. 19. – On the basis of the marks presented in the examination catalogue, which must be signed by all Examination Commission Members, the Commission President and Secretary prepare the official report for establishing the results of the examination. The official report is prepared in 3 copies; the original is sent to the respective technical department of the Body; one copy is posted at the branch offices and at the Bucharest offices, respectively, where the admission examination was held and one copy is filed at the same branch.

Art. 20. – The candidate may appeal the obtained result within 24 hours from the moment the results are posted. The appeals are submitted to the President of the Examination Commission. The President, together with the Commission members assigned for the appealed disciplines, will reexamine the papers and will communicate the result to those interested, within 48 hours from the appeal, mentioning the situation in the official report for establishing the examination result. The decisions taken under these conditions are definitive.

Art. 21. – The Examination Commission Secretary shall communicate, within 20 days from the date the Examination Commission ceased its activity, to the branch where the candidates registered, their results, according to the official report.

Art. 22. – (1) The candidates that are declared accepted by the Examination Commissions receive certificates for passing the admission examination within 30 days, from the branch where they have taken the admission in order to obtain the qualification of an expert and licensed accountant respectively.

(2) With the certificate for passing the admission examination, the candidate can register at the Body branch, can undertake the practical training of three years and can take the aptitude examination for access to the expert accountant profession or to the licensed accountant profession.

Art. 23. – (1) The admission certificates for passing the admission examination for training in order to obtain the qualification of an expert or licensed accountant are printed and numbered as special regime documents as in Appendix 3. The organization of registration and management is conducted by the respective technical department, together with the executive directors of the branches, according to regulations approved by the Superior Council of the Body.

(2) The filled in certificates signed by the President and the Secretary of the Examination Commission are forwarded to their owners, under signature.

CHAPTER 3

Establishing the admission examination subjects

Art. 24. – The admission examination subjects are established for each session by a central commission, appointed in accordance with Art. 3. The persons that are part of the examination subject central commission will not be part of the examination commissions.

Art. 25. - The topics for the disciplines which are subject to written examinations are unique for the country and are developed in at least 30 alternatives versions which cover the mandatory theme and bibliography, valid for the respective section, established in accordance to art. 13.

Art. 26. – The President of the Central Commission extracts at least 15 alternative versions containing the developed subjects for each written examination and multiplies them in an equal number with the number of candidates resulted by referring the total number of candidates at a national level to the total number of alternative versions selected by the Central Commission for the respective session.

Art. 27. – The subjects are sealed within separate envelopes, ensuring confidentiality. The envelopes are submitted upon signature to each president of the examination commission, no earlier than 48 hours before the organization date of the admission examination; the envelopes containing the subjects for written examinations are unsealed in the presence of the examination commission and of candidates.

CHAPTER IV

Final provisions

Art. 28. – The payment of the central and examinations commission members, transportation, accommodation and daily allowance, according to the law, are encumbered by the Body out of the amounts collected as attendance fee to the admission examination.

Art. 29. – Admission examination for training in order to obtain the qualification of an expert or licensed accountant is legally null if it is organized in other conditions than those stipulated by the present regulation.

Art. 30. – This Regulation will be supplemented by the Methodology on the recognition of diplomas and professional qualifications of foreign citizens in the European Union established by the Standing Board of the Superior Council of the Body within 30 days from the approval of this Regulation.

Art. 31. – The appendices no. 1-3 are part of the present Regulation.

THE BODY OF EXPERT AND
LICENSED ACCOUNTANTS OF ROMANIA

Branch.....

REGISTRATION FORM

The undersigned born on...../...../.....
in.....district....., residing in....., no.
.....Street, district.....home phone.....
office phone....., ID card Series.....No....., personal
identification No.....,
graduate of:

- Faculty.....
Major in
- High school.....
- Technical school.....,

Applies for the internship admission exam registration in order to obtain the
qualification of

- Expert accountant
- Licensed accountant,

organized during the period.....
at the examination centre

I acknowledge on my own responsibility that the above mentioned data are
consistent with real facts, that I have a clean identification record and that I am
not involved in any penal cause as a defendant.

Registration of false data results in failing the admission examination, the
annulment of the certificate for passing the admission examination for training in
order to obtain the qualification of an expert or licensed accountant, the striking
off the Table of the Body and the penal accountability, as is the case.

Date... /...../.....

Signature

.....

CURRICULUM VITAE

- Last name:
.....
- First name:
.....
- Residence:
.....
- Education:
.....
 - High school
.....
 - Faculty
.....
 - Major in
.....
- Profession:
.....
- Working place:
.....
- Position:
.....
- Period:
.....
- Scientific activity:
.....
- Professional Development Courses:
.....
- Foreign languages:
.....

Signature,
.....

Date...../...../.....

**THE BODY OF EXPERT AND LICENSED
ACCOUNTANTS OF ROMANIA**

**CERTIFICATE FOR PASSING THE ADMISSION EXAMINATION FOR
TRAINING IN ORDER TO OBTAIN THE QUALIFICATION OF AN
EXPERT/LICENSED ACCOUNTANT**

Series.....No.....

Name and surname (and father's initial) of the holder

.....

Place and date of birth: locality....., district/ sector.....

Personal identification number.....

Permanent residence of the holder: locality....., district/
sector..... Street..... No...Block.....Apartment.....

Name and surname of the Secretary of the Examination Commission

.....

The examination centre where and the session during which the candidate took
and passed the examination.....

This certificate acknowledges that the admission examination was passed and
confers the holder only the right to be registered for the *3 year practical training
period*.

Centre.....Day.....Month.....Year.....

Released on: Day.....Month.....Year.....

*President of the
Examination Commission*

*Secretary of the
Examination Commission*

Signatures

COPY

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Signatures

ORIGINAL