

# Admission and payment requirements

## Admission requirements

- (1) Admission to the exam **Certified IFRS Accountant (basic certificate)** is granted to those candidates who provide evidence of a successfully completed final exam for a recognised apprenticed profession in the field of commerce or administration.
- (2) Admission to the exam **Certified IFRS Accountant (advanced certificate)** is granted to those candidates who provide evidence of
  1. a successfully passed exam Certified IFRS Accountant (basic certificate)  
**or**
  2. a successfully completed training as a Certified Accountant (IHK), Controller (IHK), Business Administration Manager (IHK or VWA), Business Administration Manager Banking or Tax Specialist  
**or**
  3. successfully completed university studies in a relevant field of economics or law at a university or college of applied sciences recognised by the German university law or a comparable international degree.
- (3) Notwithstanding para. 2, admission to the exam may be granted to those candidates who can satisfactorily show – by providing appropriate references – that they have acquired knowledge, skills and proficiency by work experience of at least five years to an extent that justifies admission to the exam.

## Decision about admission

The Board of the German Institute for Certification in Accounting (DIZR e.V.) decides about the admission of exam candidates.

## Registration for the exam

The candidate is to apply in writing by submitting the registration form provided by the DIZR e.V..

## Certification fee

The certification fee is due on registration. The fee is 100 € plus 7% VAT (10% VAT for exam location *Vienna*) for the Certified IFRS Accountant (basic certificate) and 200 € plus 7% VAT (10% VAT for exam location *Vienna*) for the Certified IFRS Accountant (advanced certificate). Admission to the exam depends on the receipt of payment 14 days prior to the exam at the latest. Should we not have received payment by this time, we are compelled to revoke admission to the exam. In case of cancellation up to four weeks prior to the exam date, a cancellation fee of 20 € falls due. In case of cancellation at a later date, the full certification fee will be charged. Cancellations have to be submitted in writing.