

## **NBA – Membership with audit from outside EEA/EU**

Accountants from the rest of the world have to be reviewed not only in regard to the authorization of conduct statutory audits, but also to the entire education program (theory and practice) taken previously. This must be equivalent to the Dutch education programme.

Therefore we compare the education program with the Dutch learning outcomes. In the Netherlands, a master's degree is compulsory in order to register as an auditor. In addition, accountants from the EU/EEA are required to pass a professional competence or an aptitude test. This test consists of five exams, of which four regarding Dutch Law and one regarding Code of Conduct and Rules and Regulations with respect to the Dutch profession