

How to become an accountant in Portugal today?

Portuguese Chartered Accountants Association

(OCC – Ordem dos Contabilistas Certificados)

CHEILA PERES

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CFRR >>
Centre for Financial
Reporting Reform




PULSAR 

Public Sector Accounting and Reporting Program

PULSAR Program is co-funded by:

 Federal Ministry
Republic of Austria
Finance

 Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Swiss Confederation

Federal Department of Economic Affairs,
Education and Research EAER
State Secretariat for Economic Affairs SECO

Reasons behind recent changes



European
Commission

OECD

Stakeholders

Portuguese
Competition
Authority

**Too many restrictions on access
to regulated professional
activities**




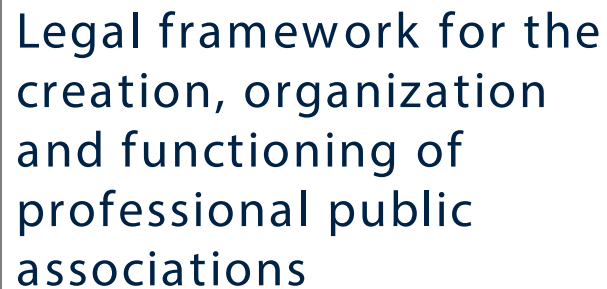
Harmful to the country's economic activity.

Reasons behind recent changes




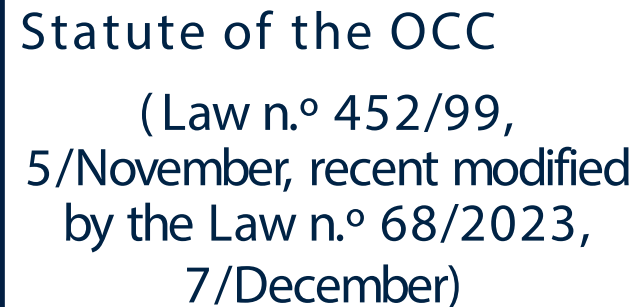
- **Promote equality** between men and women
- **Remove barriers** in the recognition of qualifications – anyone who holds academic or professional qualifications obtained abroad and recognized in Portugal should only have to undertake tests, exams or other types of access conditions if expressly set out in the regulations in force at the time of the request
- **Transparency:** Provider and the Supervisory board
- **Greater openness:** access to the profession should be open to everyone
- **Multidisciplinary societies**

Changes to the Legal framework

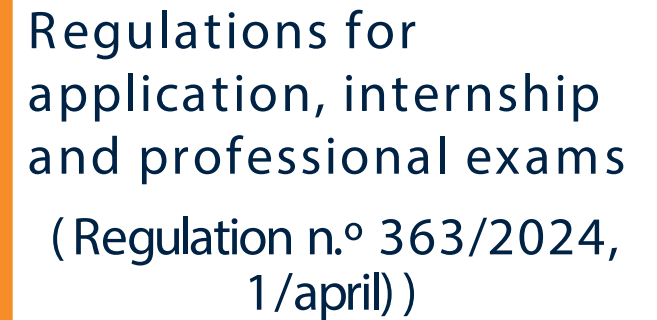


Legal framework for the creation, organization and functioning of professional public associations

(Law n.° 2/2013, 10/january)



Statute of the OCC
(Law n.° 452/99, 5/November, recent modified by the Law n.° 68/2023, 7/December)

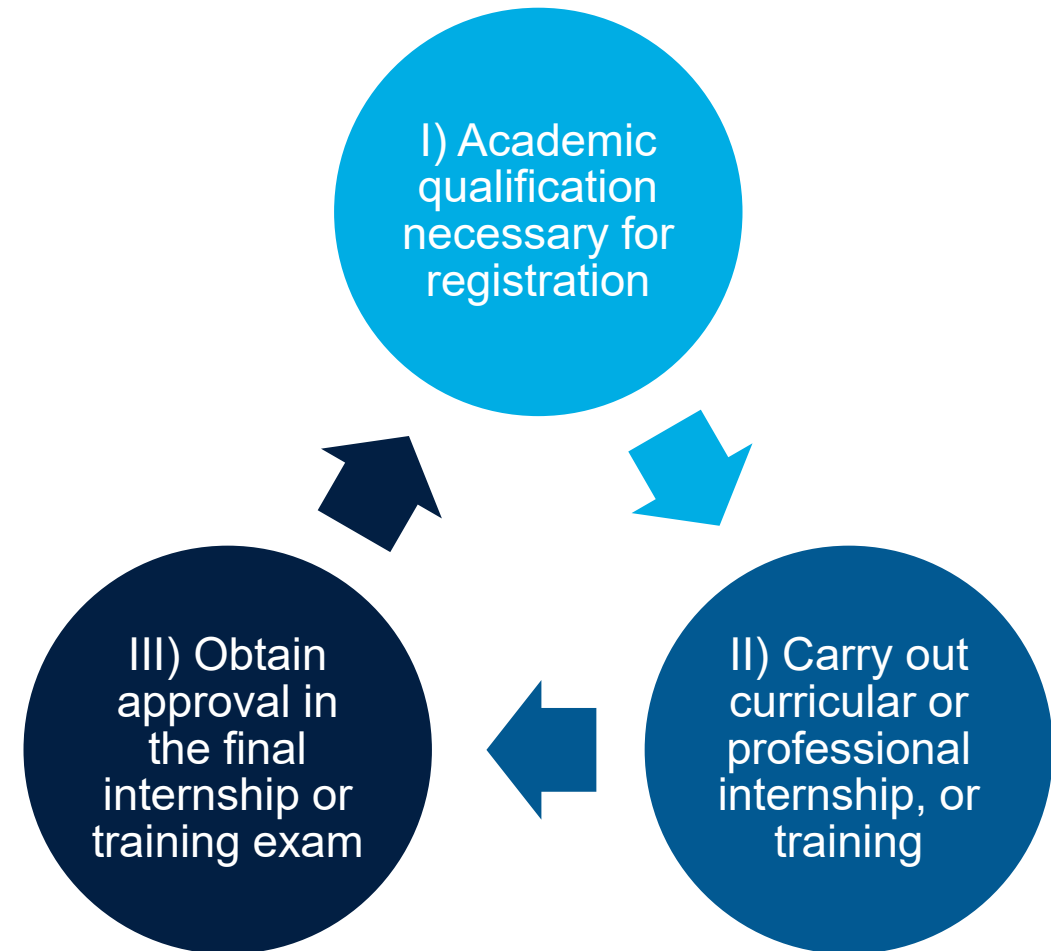


Regulations for application, internship and professional exams
(Regulation n.° 363/2024, 1/april)

Who can practise exclusive competences?

Article 9.º of
the Statute

The attribution of the professional title of certified public accountant, its use and the exercise of acts expressly foreseen in the law for certified public accountants, depends on the admission to the Chartered Accountant Association (OCC)



I) Academic qualification



Academic degree in one of the following areas: business sciences, accounting, management, economics, finance, taxation (or other related areas).

Possibility for applying with a degree obtained **outside Portugal**

Courses that provide qualifications for access to the profession of Certified Accountant (Article 17 of the Statute)

II) Access pathways



OPTION 1

Curricular internship or Project or Business Case

(if integrated into the higher education course)



II) Access pathways



OPTION 2

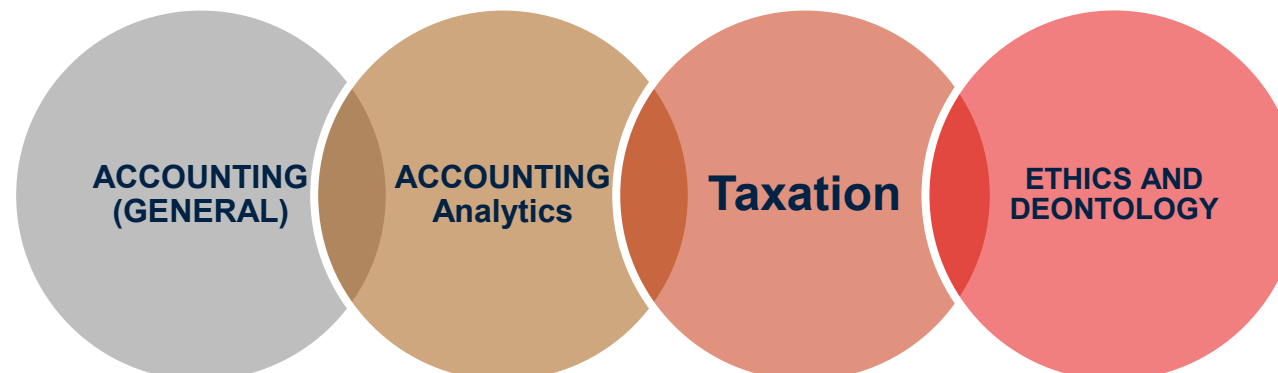
Professional internship or Professional experience

Option A - Via professional internship (700 hours)



Accounting and/or taxation.

Option B - Via professional experience (3 or more years)



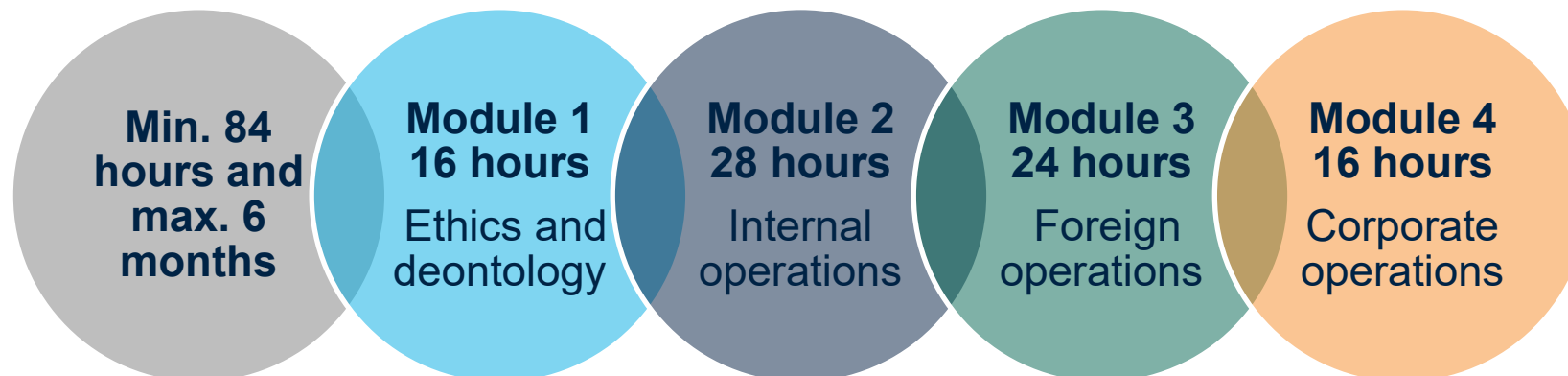
II) Access pathways



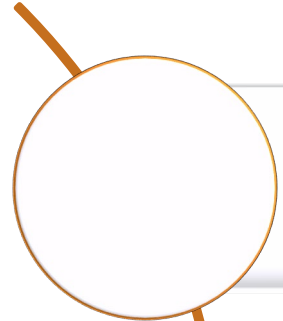
OPTION 3

Modular Training

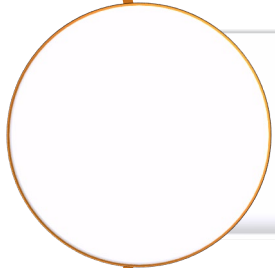
**For all those who complete a degree, master's or doctorate
in the areas of economic or business sciences**



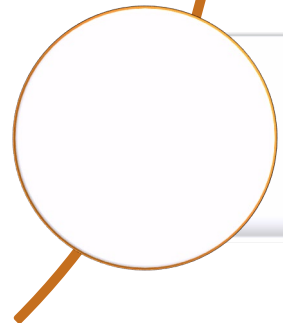
3) Exams



Option 1 - 2 hours In-person exam

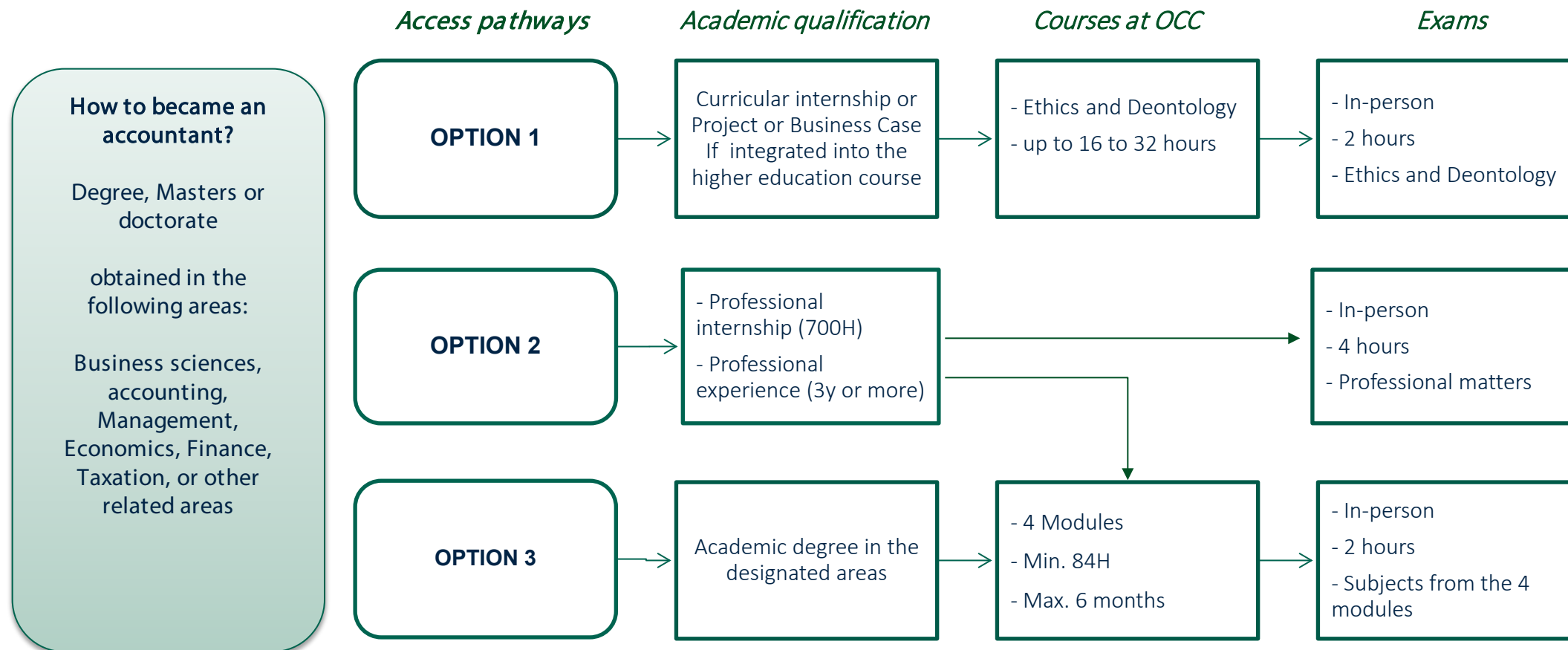


Option 2 – 4 hours In-person exam



Option 3 - In-person exam, each module lasting 2 hours and carried out after completion of the respective modular training

SUMMARY TABLE



Thank you!



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