

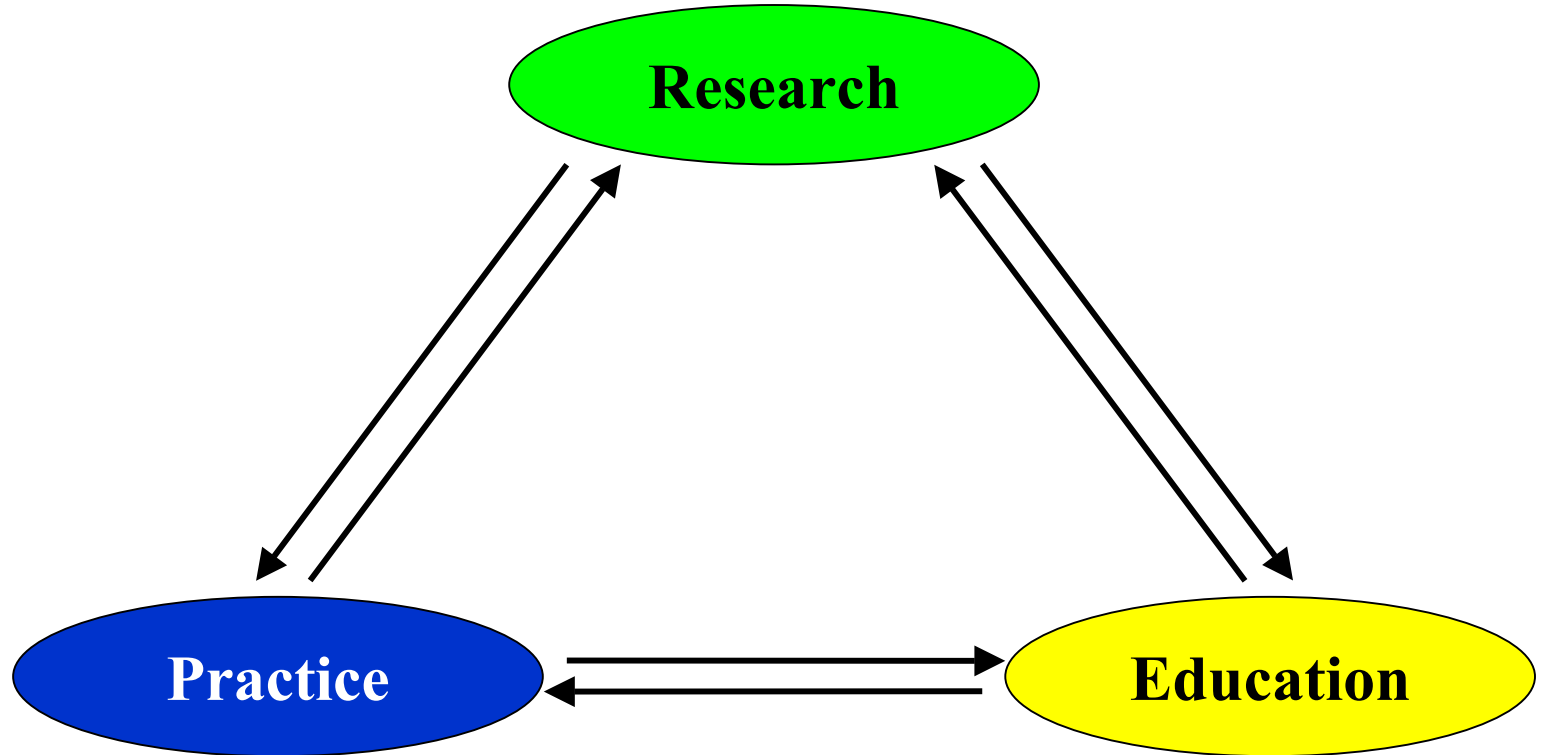
Challenges from professional accountants' points of view

Frank Huber, Berlin

First European Auditing Research Network Symposium

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The collaborative process of research, practice & education



Expectations towards research & education

- Research and curricula too much focused on HGB accounting issues
- The trend to international accounting (ISA/US-GAAP) is by far not appropriately reflected
- Separate lecturing cycles on IAS and US-GAAP of at least 3 semesters are needed

Expectations towards research & education

- Research on audit issues including empirical research is needed
- The curricula have to be expanded to audit issues and the lecturing has to reflect audit practice and research
- New developments in auditing should be included in research
 - Comfort letter
 - New attestation services
 - „Audit of the future“