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**THE REGULATION ON PRACTICAL EXPERIENCE
FOR CERTIFIED PUBLIC ACCOUNTANCY**

(AMENDED NAME OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

by the Union of Chambers of Certified Public Accountants of Turkey

**SECTION ONE
General Provisions**

Purpose:

Article 1 - (AMENDED ARTICLE OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

The purpose of this Regulation is to determine the procedures and rules pertaining to the internship program for aspiring professional accountants.

Scope:

Article 2 - (AMENDED ARTICLE OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355) This Regulation is aimed at aspiring professional accountants who shall participate in the Certified Public Accountant internship program.

Legal Basis:

Article 3 - This Regulation was prepared as per article 50/b of the Certified Public Accountant and Sworn-in Certified Public Accountant Law 3568 (ABOLISHED PARAGRAPH OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508).

Definitions:

Article 4 – In this Regulation, the following words and phrases shall have the meanings set out below.

(AMENDED DEFINITION OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

Law: means the Certified Public Accountants and Sworn-in Certified Public Accountants Law 3568.

Union: means the Union of Chambers of Certified Public Accountants of Turkey (TURMOB).

(AMENDED DEFINITION OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

Chambers: means the chambers of Certified Public Accountants.

Training and Education Center: means the UNION affiliated center that is responsible for the preparation and auditing of training and internship programs.

Sworn-in Certified Public Accountant: refers to members of the accountancy profession whose duties are regulated by articles 2/B and 12 of the Law and its general and special terms set forth in article 4 and Article 9, respectively.

(ABOLISHED DEFINITION OGA: 5/14/2015 OFFICIAL GAZETTE NO: 29355)

Certified Public Accountant: refers to members of the accountancy profession whose duties are regulated by articles 2/A of the Law and its general and special terms set forth in article 4 and Article 5/B, respectively.

(AMENDED DEFINITION OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

Professional Accountant: means Certified Public Accountants and Sworn-in Certified Public Accountants.

(AMENDED DEFINITION OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

Aspiring Professional Accountants: refers to persons who meet legal criteria set out in the Law and who engage in preparatory professional activities under the guidance and oversight of a professional account.

(ABOLISHED DEFINITION OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

(ABOLISHED DEFINITION OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

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(ADDED DEFINITION OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

Internship Entry Examination: means the examination prepared by TURMOB to assess basic professional competencies required for the performance of the profession of public accountancy. The examination; whose evaluation criteria TURMOB determines, may be carried out by TURMOB itself or universities or institutions such as OSYM hired by TURMOB.

SECTION TWO

Internship Rules and Procedures

Principles:

Article 5 - Following are basic principles regarding the internship program of aspiring public accountants:

- a) The purpose of the internship program is to educate professional accountants who have professional discipline, knowledge, experience and competence.
- b) The internship program should be organized in such fashion as to allow the professional growth of the intern and not cause interruptions to vocational activities of the supervising accountant.

(AMENDED SUB-PARAGRAPH OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)
c) Candidates who pass the internship entry exam should successfully complete the training program of TESMER and pass the final examinations and obtain good grades from their internship supervisors to be able to complete the internship program.

(AMENDED SUB-PARAGRAPH OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)
d) Candidates should at least get 80 points or above out of 100 points from their internship supervisors.

e) The internship program is conducted according to the schedule prepared by TESMER.

Objectives of the internship program:

Article 6 - Objectives of the internship program;

(AMENDED SUB-PARAGRAPH OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)
a) To instill in candidates an understanding of vocational ethics,

b) To teach candidates relevant legislations and vocational practices and develop their professional skills,

(AMENDED SUB-PARAGRAPH OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

c) To prepare the ground for foreign languages and information technologies training,

(AMENDED SUB-PARAGRAPH OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

d) and to observe national and international standards in vocational practices.

Eligibility criteria for being an aspiring professional accountant:

Article 7 - (AMENDED ARTICLE OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

Candidates should meet the eligibility criteria set out in general conditions of article 4 and academic level conditions of article 5/A-a of the Law, receive at least 60 points from the entrance exam and pay the internship fees determined by the Union to participate in the certified public accountant training program.

(ADDED PARAGRAPH OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

Candidates who pass the internship entry exam may start internship within 3 years of the internship starting period following the announcement of the exam results. Candidates who fail to start internship within the specified deadline shall have their examination results canceled and files removed.

Internship Term:

Article 8 - (AMENDED ARTICLE OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

The length of internship for Certified Public Accountants is 3 years.

(AMENDED SUB-PARAGRAPH OGA: 5/14/2015 OFFICIAL GAZETTE NO: 29355)
Regular attendance is strictly advised except due to reasons such as force majeure, overseas training or assignment. Candidates are allowed a break time of maximum 1 year due to reasons such as the closure of the office arranged for internship, military service, transfer, leaving employment or employment termination.

Aspiring professional accountants who have had to take a break from their internship program due to force majeure reasons furnish to a TESMER Branch or the Chamber a written notification within 15 days following the disappearance of force majeure reasons

Candidates should apply to TESMER for official permission to participate in an overseas training program or assignment. TESMER may or not give candidates permission following the review of applications.

Candidates who have had to take a break from their internship program due to above-cited reasons should complete the missing internship period as per Board decision of the TESMER branch.

Force majeure reasons include events such as severe accidents, severe illnesses, imprisonments, fires, earthquakes, floods and similar sort of happenings which occur beyond the control of the individual.

Services which may be counted off as Internship

Article 9 - Services stated in article 6 of the Law are counted as internship, whose duration is reduced according to the length of the rendered service.

Accordingly;

(AMENDED SUB-PARAGRAPH OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

a) Candidates should complete the Certified Public Accountant internship program under the supervision of a Certified Public Accountant or a Sworn-in Certified Public Accountant or at a public accountant company. Candidates should pass the internship entrance exam and successfully complete the TESMER training course prepared by the Union to start their internships. Time spent in taking TESMER courses and seminars, which is less than 6 months, are counted as internship. TESMER Board of Directors determines the rules and conditions for the counting as internship of the time spent in taking TESMER courses and seminars, which is less than 6 months. This paragraph does not apply to candidates who have performed the services referred to in sub-paragraphs (a), (b), (c), (d), (e), (f), (g), (h) and (i) of the second paragraph of article 6 of the Law.

(AMENDED SUB-PARAGRAPH OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

b) Services referred to in paragraph 2 of article 6 of the Law are counted as internship. If the service referred to in sub-paragraph (a) of paragraph 2 of article 6 of the Law has been performed by proxy, the duration of the proxy work shall not be counted as internship.

The duration of the services should be documented by a rota which the institution where the service has been rendered should prepare. Documents showing the length of services are determined by TESMER and announced on the websites of TESMER and TURMOB.

(AMENDED SUB-PARAGRAPH OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

d) Official holidays and annual leaves and time spent in Union and TESMER training programs and assessment are counted as internship. Furthermore, time spent in foreign language courses, MA and PHD programs are counted as internship subject to the following conditions.

1- Foreign language courses not longer than 6 months or computer courses not longer than 3 months whose attendance are approved by the Union (the duration counted internship for both programs cannot be longer than 6 months.),

2- One year of the educational term spent in a postgraduate degree course in economics, finance, business, accounting, finance, audit and tax providing candidates furnish their post-graduate diploma and thesis (those who benefit from this sub-paragraph may not benefit from rights stated in the first sub-paragraph.),

3- 18 months of a phd course in economics, finance, business, accounting, finance, audit and tax providing candidates furnish their PHD diploma and thesis (those who benefit from this sub-paragraph may not benefit from rights stated in the first and second sub-paragraph.),

Internship Program and Compulsory Education

Article 10 - (AMENDED ARTICLE OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

Internship topics, training programs and mandatory training program regarding internships are prepared by TEMSER. From the start of the internship, candidates will undergo a mandatory training program during this internship period. The internship of candidates who fail to attend this training will be cancelled. The compulsory internship program is conducted during the entire length of the internship period.

TESMER Branches and Chambers announce to their members the internship subjects, the study schedules and the compulsory education programs and oversee their performance.

(AMENDED SUB-PARAGRAPH OGA: 5/14/2015 OFFICIAL GAZETTE NO: 29355)

SECTION THREE

Internship Procedures

Application for an Internship

Article 11 - (AMENDED ARTICLE OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

Internship applications are held each year in April, August and December.

Candidates who wish to participate in the internship will have to hand in a petition to the regarding Chamber where the internship will take place. The petition should include the following documents:

a) Documents requested by the Union which attest to the existence of the eligibility requirements set out by the Law.

- b) A criminal record certificate issued by the Public Prosecution Office or the e-state.
- c) Internship Consent Form to be signed by the chosen Intern Supervisor.
- ç) A document showing payment of the internship program fees.

The Chamber opens a file for each application which is used for storing all documents and correspondences of the aspiring public accountant during the internship program.

The Chamber where the application has been lodged maintains an electronic registry for interns. Registries of professional accountants are deleted who are then registered in the electronic registry.

Announcement of aspiring professional accountants:

Article 12 - Those who shall take the internship entry examination shall be announced within two months following their application whereas those who have been accepted to an internship program shall be announced within one month of the examination on the websites of the Union and TESMER (ADDED PARAGRAPH OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508).

Objection:

Article 13 - Aspiring Professional Accountants may object to a negative Union decision within 15 days following the serving of the concerned decision.

The Union shall take a final decision within 60 days (AMENDED PARAGRAPH OGA: 5/14/2015 OFFICIAL GAZETTE NO: 29355) on the applicant's objection.

Review of the Applications:

Article 14 - Board of Directors of the concerned Chamber assigns one of the Board members to determine whether the candidate meets the required eligibility criteria and is involved in any activities that are incompatible with the requirements of the profession.

However, chambers who receive applications from more than a thousand candidates may assign a review commission composed of 5 members to conduct such examinations. The wages of the said commission are determined by the Board of Directors.

Board of Directors of the concerned chamber reviews applications (AMENDED PARAGRAPH OGA: 5/14/2015 OFFICIAL GAZETTE NO: 29355) within three months and completes missing parts, if any.

Professional Accountants chosen as Intern Supervisor

Article 15 - (AMENDED ARTICLE OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

Certified Public Accountant candidates may complete their internships under the guidance and supervision of a Sworn-in Certified Public Accountant or a Certified Public Accountant. Provisional Article 11 of the Law is reserved.

Performing and managing of the internship:

Article 16 - The internship starts every year in Mai, September and January. Internship is continuously. The internship of the candidates who fail to show up to the training site (3 times a year) without compelling reasons is canceled.

It is essential to show and teach all subjects related to the profession to the aspiring professional accountant during internship period.

Compulsory attendance for internship:

Article 17 - It is compulsory to attend the internship. The period of the internship can not be shortened in any way. The aspiring professional accountant is obliged to timely complete the orders assigned by the professional accountant where he/she is attending internship.

Aspiring public accountants are not allowed to terminate their internship of their own accord citing reasons such as improper execution of the internship schedule or improper and unprofessional conduct of the professional accountant chosen as the intern supervisor. If he/she deems necessary, the candidate may be required to take measures by handing the Chamber Board of Directors over a petition including the regarding issue.

(AMENDED SUB-PARAGRAPH OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)
Board of directors of the concerned chamber shall designate a new supervisor if the aspiring public account is left without an intern supervisor due to the supervisor's decease, leaving employment or receiving a disciplinary penalty and no replacement may be found for them.

Education and training center:

Article 18 - The Turkish Certified Public Accountant and Sworn-in Certified Public Accountant Chamber Union, assigns a 'Education and Training Center' for the preparation, implementation and monitoring of the internship programs. This center is preparing measures and notifying chambers regarding issues such as annual renewal of the internship program, organized and disciplined management of internships, and auditing of internships.

Chambers are obliged to ensure the delivery of appropriate training courses in accordance with the demands of this center.

The Education and Training Center is taking the regarding actions so as to enable aspiring professional accountants to benefit from professional publications.

The Education and Training Center is managed by five members of the professional accountants elected by the Board of Directors of the Union. The remuneration and attendance fees are determined by the Board of Directors of the Union.

If seen necessary, Education and Training Center Branches are opened in the regarding provinces by the TESMER Board of Directors. Regulation regarding the

operating procedures and principles of the Education and Training Center, is put into force by the TESMER Board of Directors. TESMER is responsible for the creation of the internship index related to the interns.

SECTION FOUR

Procedures Related to the Aspiring Professional Accountants

Starting internship:

Article 19 - The Chamber of Certified Public Accountant is announcing and afterwards notifying the professional accountant the place where the aspiring professional accountant who could successfully complete the initial internship evaluation is going to start his/her internship.

The aspiring professional accountant, should commence in the first ten days of the relevant internship period. The professional accountant, beside whom the aspiring professional accountant has started his/her internship, should notify the regarding chamber. The regarding record will be held in the aspiring professional accountants file.

In case the aspiring professional accountant is transferred to another chamber activity area, the remaining period will be evaluated according to the regarding provisions.

Permission state:

Article 20 - To the aspiring professional accountant (AMENDED OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508) Holidays are granted according to the Law number 4857. Another 7 days are granted for the transfer between internship evaluations and chambers.

Discipline:

Article 21 - Disciplinary principles that have been issued for professional accountants by the regarding law and related regulation, are also applied for the aspiring professional accountants.

(ADDED PARAGRAPH OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

Acquisitions, which are inherited during internship period and are covered by the scope of commercial activity ban, can be transferred within one year.

Personal rights:

Article 22 - Aspiring professional accountants start their internship in the regarding TESMER Branches located in their Province.

The aspiring professional accountants fee during this period is paid by the regarding professional accountant pointed out in Article 15 of this Regulation.

(AMENDED SUB-PARAGRAPH OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

(AMENDED SUB-PARAGRAPH OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

Notifications regarding the insurance premiums of the aspiring public accountants are monitored by TESMER during the internship period. The internship of the aspiring professional accountant whose premiums are not paid by the professional accountant is changed. Disciplinary provisions are applied for the professional accountant who is not paying the insurance premiums of the aspiring professional accountant.

In case the aspiring professional accountants are taking place in the training courses organized by TESMER, the expenses are borne by themselves.

Non-professional conduct

Article 23 - Practice of acts or deeds which have been defined by the Law as constituting unprofessional conduct should also be avoided by aspiring professional accountants. Furthermore, aspiring professional accountants already registered in an internship program may not perform professional work on behalf of other professional accountants or themselves.

Internship cancellation

Article 24 - (AMENDED ARTICLE OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

The Internship regarding the professional accountants mentioned below is canceled with the decision of the chamber board of directors:

- a) Candidates who apparently were not meeting the requirements pointed out in Article 7 of this Regulation.
- b) Candidates who suspended their internship more than the specified time pointed out in Article 8 of this Regulation.
- c) Candidates who did not participate in the training programs, failed to pass the final examinations pointed out in Article 10 of this Regulation.
- d) Candidates who did not pass the right documents during application and/or alternated the content of these documents pointed out in Article 11 of this Regulation.
- d) Candidates who did not show up to the training site (3 times a year) without compelling reasons during the time the inspections pointed out in Article 16 of this Regulation.
- e) Candidates who are determined to have violated the Article 23 of this Regulation.

The regarding decisions of the chamber board of directors will be submitted within 15 days to the aspiring professional accountant and to the professional accountant where they have been active. Objections against these decisions may be raised within 15 days after the announcement. The decision of the Union taken n 60 days will be absolute.

End of the Internship and update training

Article 25 - (AMENDED ARTICLE OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

Aspiring public accountants who wish to enter examinations should have completed their internships until the final day of the application deadline as per sub-paragraph (c) of paragraph A of article 5 of the Law.

Candidates completing their internship should sit the Certified Public Accountant examinations within one year at latest following completion of the internship program.

Exam duration of candidates who sit the said exams within 1 year of completion of their internship programs starts as of the announcement of the results of their first examinations. Exam duration of candidates who fail to sit the exam within this period starts ex officio as of the first examination following the end of the one year period.

To enter the examination, candidates who fail to sit the Certified Public Accountant examinations within 3 years following completion of their internship programs should participate in the 3-month-long update training course of TESMER and should successfully complete the course and complete the waiting period stipulated in the Regulation 25702 on Certified Public Accountant and Sworn-in Certified Public Accountants published in the Official Gazette on 01/06/2015. Validity period of the update training courses is 2 years. Candidates who during this period fail to take place in this exam, will have to take a new update course.

The terms and conditions for the application update training and the rules and principles of the training will be determined by the Union.

SECTION FIVE

Miscellaneous Provisions

Internship and training reviews

Article 26 - (AMENDED ARTICLE OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

In accordance with articles 5 and 10 of this Regulation, aspiring professional accountants undergoing training during this internship period will be periodically subject to evaluation. Aspiring professional accountants who fail any of the evaluations will not be able to move on to the next level. The methods and principles regarding these evaluations shall be determined in accordance with the provisions.

References:

Article 27 - Intern supervisors prepare a report where they rate the performance of the interns on a scale of 0-100 and send it to the chamber of the aspiring public accountant to be kept in their records. For students who have interned for less than three months under oversight and audition will not be referenced. The shape and content of the Reference form will be set by TEMSER.

(ADDED PARAGRAPH OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

To prepare a performance report for candidates who have performed less than 3 years of service which may be counted as internship and for the inclusion of the report score in the calculation of the final score, the candidate should have spent longer than 18 months under the supervision or guidance of the intern supervisor.

Audit

Article 28 - Union and Chambers with TESMER can check the place where the training process is executed.

TESMER branches and chamber board of directors shall prepare each year a report regarding the practices of the internship programs, and send this report to TEMSER.

Article 29 - TESMER may collaborate with universities, other professional organizations and similar foreign professional organizations for the implementation of the training programs.

Abrogation

Article 30 - Regulation on the 'Independent Accountants, Internship Regulation of Certified Public Accountants" published in the Official Gazette 21302 on 08/01/1992 has been annulled.

Provisional Articles:

Provisional Article 1 - The Regulation and provisions in favor of this Regulation, which have been abrogated for the professional accountants that began before the effective date of this regulation, are administered in conjunction to each other.

Provisional Article 2 - (ADDED ARTICLE OGA: 12/25/2012 OFFICIAL GAZETTE NO: 28508)

For candidates who have participated in the Certified Public Accountant internship program before the effective date of the Law 5786 on 07/26/2008, the previous provisions will be applied.

Provisional Article 3 - (ADDED ARTICLE OGA: 05/14/2015 OFFICIAL GAZETTE NO: 29355)

Those who started or continue to practice internship of Independent Accountants before the date of publication of this Regulation are subject to the previous unchanged provisions.

Effect:

Article 31 - This Regulation shall go into effect on the date of its publication.

Execution:

Article 32 - President of the Union Board of Directors shall enforce the provisions of this Regulation.