

oorloofd indien de leiding van bedoeld bureau, kantoor of anderszins berust bij één of meer accountants.

Artikel 5.

Overtreding van het gestelde bij deze wet wordt gestraft met een geldboete van ten hoogste of gevangenisstraf/hechtenis van ten hoogste

Artikel 6.

De Minister van Financiën is bevoegd nadere uitvoeringsvoorschriften terzake van de richtige naleving dezer wet vast te stellen.

MEMORIE VAN TOELICHTING

Algemeen gedeelte.

De werkzaamheden van de accountant zijn in de loop van de laatste decennia een steeds belangrijker plaats in de samenleving gaan innemen.

Dit laat zich verklaren doordat ten gevolge van het steeds ingewikkelder worden der verhoudingen in het economisch verkeer, het toespitsen van de concurrentiestrijd en het stijgen der belastingen, bij de ondernemers in handel en nijverheid in steeds toenemende mate de behoefte is ontstaan aan voorlichting en advies van deskundige zijde, teneinde te geraken tot een verbetering van de bestaande systemen van administratie, alsmede tot verbeterde controle op het bedrijf, juistere kostprijsberekening en verwezenlijking van bedrijfseconomische beginselen.

Het spreekt welhaast vanzelf dat men daartoe gebruik wenst te maken van de diensten van hen die zich met de wetenschappelijke bestudering van deze vraagstukken en met de praktische toepassing daarvan bezig houden, de accountants.

De toenemende vraag naar accountantshulp zou er echter aanleiding toe kunnen geven dat velen zich als „accountant“ gaan vestigen en zich als zodanig bij het publiek aandienen, zonder dat hun kennis en ervaring op dit gebied gelijkwaardig is aan hetgeen van overheidswege wordt geëist van diegenen die een van overheidswege ingestelde of erkende universitaire leergang volgen.

Het is daarom dat de Regering bij het onderhavige wetsontwerp regelen heeft vastgelegd ter bescherming van het accountantsdiploma, opdat niet door het onbevoegd gebruik van de titel „accountant“ bij ondernemers en anderen valse verwachtingen worden gewekt betreffende kennis en ervaring van de zich accountant noemende persoon tot wie zij zich om voorlichting en advies wenden.

Artikelsgewijze toelichting.

ad art. 1.

Bij het ontwerpen van de redactie van de onderhavige wet is allereerst de vraag gerezen hoever de wettelijke bescherming zich diende uit te strekken.

Het meest gave stelsel zou wellicht zijn om de uitoefening van het beroep van accountant te sluiten voor allen die geen wettelijk beschermd diploma bezitten.

Echter valt te voorzien, dat dit theoretisch meest gave stelsel in de prac-

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