

Basic information

- Address: Margaretenstraße 65, 1050 Wien
- 1400 day and evening-school students
- 140 teachers
- Public school
- School fee

Day school

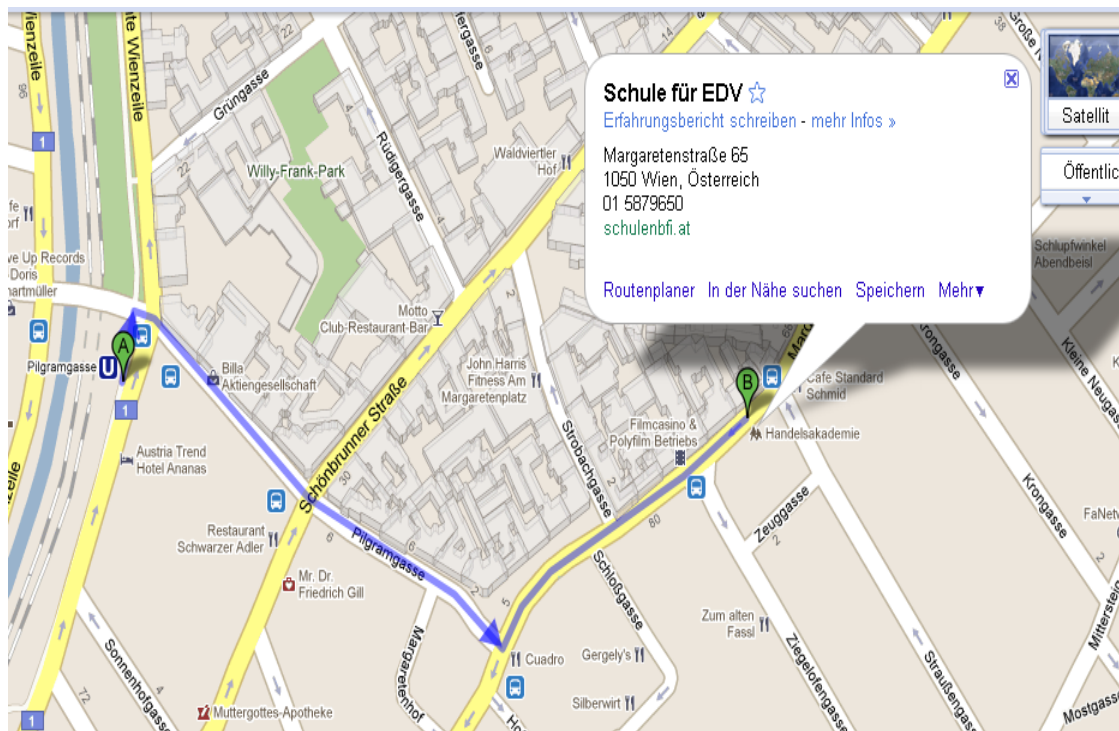
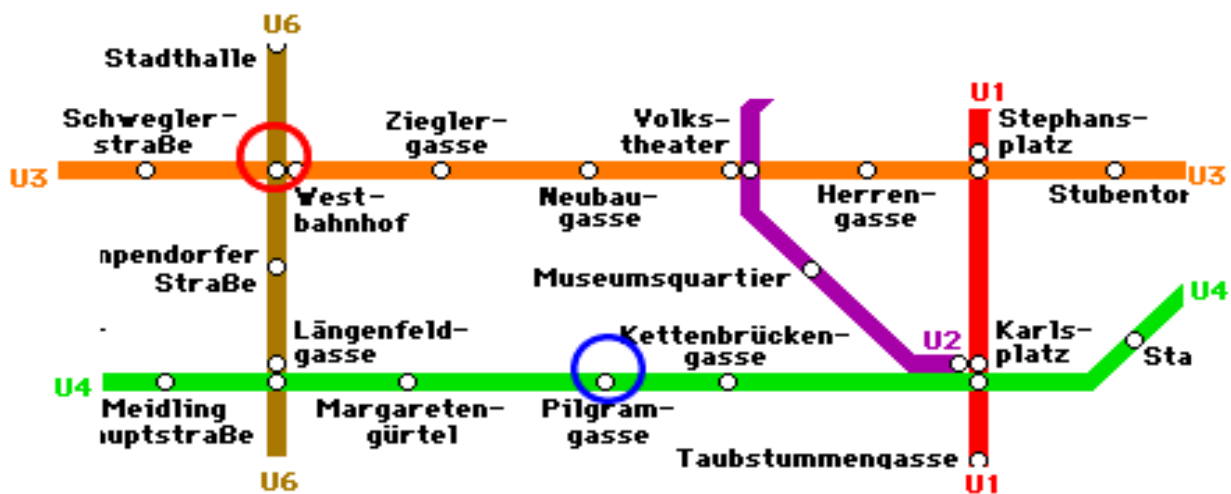
- Commercial school (HAS), Duration: 3 years, aim: final exam
- Commercial Academy (HAK), duration: 5 years, aim: diploma examination
- Add-on course (AUL), duration: 3 years, aim: diploma examination, requirement

Evening school

- Commercial academy (HAK), Duration: 4 years, aim: diploma examination

Add-on course

- Requirement: HAS-diploma or a comparable, 3 years commercial school
- Aim: diploma examination (Matura)
- Duration: 3 years
- Foreign Languages:
English, French or Italian
- Areas of studies:
ESEM or BINF



Business formation in Austria

- General information
 - Legal requirements
 - Completion of the 18. year of age
 - Membership of the EU or EEA
 - Place of residence in Austria
 - Types of trade
 - Free trade
 - Regimented trade

Business formation in Austria

- You should consider:

1. Startup or succession of a company
Franchise or Imitation

HOW ?

2. Market and location:

- Product or service
- Location

WHAT?

WHERE?

3. Legal aspects:

- Legal form
- Financing

WHO?

WITH WHAT?

Please not forget

- Official channels:
 - ✓ Commercial register (if necessary)
 - ✓ **Industrial agency: municipal authorities**
 - ✓ Social insurance
 - ✓ Finance authority
- Accounting: first year = buffer year
 - ✓ Tax consolidation into a lump sum
 - ✓ Accounting on a cash basis
 - ✓ „Double-entry bookkeeping“ + balancing
- Taxes
 - ✓ Sales tax
 - ✓ Income tax
 - ✓ Corporate tax (Ltd.)

Sole trader

- Introduction
- Incorporation
- Company registration
- Double-entry bookkeeping
- Social security

Ordinary Partnership(OG)

- Introduction
- Incorporation
- Company registration
- Double-entry bookkeeping
- Social security

Limited partnership (KG)

- Introduction
- Incorporation
- Company registration
- Double-entry bookkeeping
- Social security

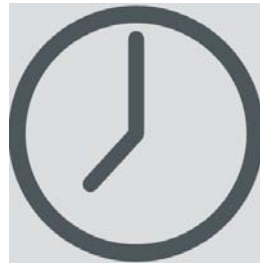
Private limited company (Ltd.)

- Introduction
- Incorporation
- Company registration
- Double-entry bookkeeping
- Social security

Business Behaviour in Austria

Do's and Dont's

➤ Punctuality



➤ Titels

➤ Greetings



➤ Dress Code

➤ Small Talk

➤ Table manners



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