## Authors

**Authors** 



## About the publisher

## Martin Wambach,

German graduate in business administration (Diplom-Kaufmann), auditor, tax consultant, environmental auditor

Martin Wambach is a managing partner at Rödl & Partner.



For many years he has worked intensively on strategic company development, controlling, risk management, financing and internationalisation. Further fields of work are public management and sustainability management.

After completion of his studies in business administration at the University of Bamberg, Martin Wambach took up service for 2 years with a large American auditing firm and has been with Rödl & Partner since 1992. He is responsible for the company offices in Cologne and Eschborn, the company area of PMC and for the countries of Poland, Ukraine, Romania, Moldova, Azerbaijan, Bulgaria and Turkey.

He manages the business area of international auditing and the service unit for information and organisation.

Martin Wambach is a member of the board of directors of the Sparkasse savings bank in Cologne/Bonn and is vice chairman of the institute of auditors in Germany.

Martin Wambach has made numerous publications in the areas of due diligence, company financing, risk management, investments and controlling.

## **Authors**

This work has a particular practical value through the professional combination of expertise and years of practical experience in the field of all our co-authors and colleagues. This is complemented by the readiness to address themes comprehensively and pragmatically. Our lived multi-disciplinary and mutual co-operation through branch offices and across national borders characterises the special spirit which makes us at Rödl & Partner so efficient and distinct.

Dear Colleagues, Many thanks to you that in spite of all your daily duties you have found time to engage in such demanding projects.

Georg Abegg, RA, Madrid, Spain

Dirk Adams, RA, Cologne, Germany

Ing. Peter Alföldi, tax consultant, Bratislava, Slovakia

Andreea Berbece, RA, Bucharest, Romania

Dirk Beuth, auditor/tax consultant, São Paulo, Brazil

Giuseppe Bonacci, Avvocato, Milan, Italy

Isabelle de Barstch, Paris, France

Sandra Burmann, RA, Madrid, Spain

Radu Dobrescu, Bucharest, Romania

Patrick Fort, RA, Paris, France

Bogdan Fratila, RA, Bucharest, Romania

José García, auditor, Puebla, Mexico

Gert Gasser, auditor/tax consultant, Bozen, Italy

Dr. Julia Geide, RA, Berlin, Germany

Andreas Germeroth, auditor/tax consultant/CPA, Switzerland, Stuttgart, Germany

Judit Hohner, auditor, Budapest, Hungary

Michael Hufnagl, Vienna, Austria

Ing. Mária Jánošíková, Bratislava, Slovakia

Minko Karatchomakov, RA, Sofia, Bulgaria

Klaus Kessler, RA, Tiflis, Georgia; Chisinau, Moldova; Kiev, Ukraine

Dennis Kleine-König, tax consultant, Cologne, Germany

Martin Klose, RA, Bangkok, Thailand

Tobias Kohler, RA, Vilnius, Lithuania; Minsk, Belarus

Mgr. Michal Kujan LL.M., RA, Bratislava, Slovakia

Petre Lungu, RA, Bucharest, Romania

Liudgardas Maculevičius, Assessor, Vilnius, Lithuania

Aneta Majchrowicz-Bączyk, RA, Posen, Poland

Zsuzsanna Marosfalvi, tax consultant, Budapest, Hungary

Mgr. Dana Sarah Márton, RA, Bratislava, Slovakia

Ing. Juraj Molčan, auditor, Bratislava, Slovakia

Mathias Müller, tax consultant, Munich, Germany

Krisztina Nagy, auditor/tax consultant, Budapest, Hungary

Florian von Ortenberg LL.M., RA, solicitor HK, Hong Kong

Hatice Özcan, RA, Istanbul, Turkey

Peter de Pay, RA, Berlin, Germany

Patrick Pohlit, RA / tax consultant, Moscow, Russia

Wolfgang Quirchmayr, auditor/tax consultant, Vienna, Austria

Michael Quiring, RA, Almaty/Astana, Kazakhstan

Hans-Peter Raible, auditor/tax consultant, Birmingham, United Kingdom

Daniel Ringer, Vienna, Austria

Hans Röll, transfer price expert, Bozen, Italy

Alexey Sapozhnikov, RA, Moscow, Russia

Robert Seebeck, Shanghai, China

Stefan Sieferer, RA, Budapest, Hungary

Markus Schlüter, RA, Cologne, Germany

Hans-Ulrich Theobald, RA, Prague, the Czech Republic

JUDr. Maroš Tóth, RA, MBA, Bratislava, Slovakia

Beatrix Tröger, RA, business law graduate, registered European lawyer, Birmingham, UK

Katarína Urbánková, RA, Bratislava, Slovakia

Dr. Andreas Voß, RA, Mexico City, Mexico

Martin Wörlein, RA, Nuremberg, Germany

Alexander Yudovich, lawyer/tax consultant, Moscow, Russia

Evelin Ziebs, RA, Milan, Italy

Rödl & Partner is active with 94 wholly-owned branch offices in 43 countries. We owe our dynamic success to over 3,700 entrepreneurial-minded partners and colleagues.

We are distinct from the competition through our company philosophy and our approach to customer care, whereby we believe that the requirements of our clients cannot be divided into individual professional disciplines. In fact our multi-disciplinary approach is based on expertise in the respective business areas and combines these smoothly in multi-disciplinary, cross-border teams.

Rödl & Partner is not a group of lawyers, tax consultants, corporate consultants and auditors working in parallel. We work across all business areas in close co-operation. We are market oriented, think from the customer's point of view and assign project team members to achieve success and ensure that the targets of our clients are met.