

IFAC MEMBER ORGANIZATIONS

AS AT DECEMBER 31, 2008

MEMBERS

(Refer to Page 19 for Associates)

ALBANIA

- Institute of Authorized Chartered Auditors of Albania*

ARGENTINA

- Federación Argentina de Consejos Profesionales de Ciencias Económicas

AUSTRALIA

- CPA Australia
- The Institute of Chartered Accountants in Australia
- National Institute of Accountants in Australia

AUSTRIA

- Institut Österreichischer Wirtschaftsprüfer
- Kammer der Wirtschaftstreuhänder

AZERBAIJAN REPUBLIC

- The Chamber of Auditors of Azerbaijan Republic*

BAHAMAS

- The Bahamas Institute of Chartered Accountants

BAHRAIN

- Bahrain Accountants Association

BANGLADESH

- The Institute of Chartered Accountants of Bangladesh
- The Institute of Cost and Management Accountants of Bangladesh

BARBADOS

- The Institute of Chartered Accountants of Barbados

BELGIUM

- Institut des Experts-comptables et des Conseils fiscaux
- Institut des Réviseurs d'Entreprises

BOLIVIA

- Colegio de Auditores de Bolivia

BOTSWANA

- Botswana Institute of Accountants

BRAZIL

- Conselho Federal de Contabilidade
- Instituto dos Auditores Independentes do Brasil

BULGARIA

- Institute of Certified Public Accountants of Bulgaria

CAMEROON

- The Institute of Chartered Accountants of Cameroon

CANADA

- The Canadian Institute of Chartered Accountants
- Certified General Accountants' Association of Canada
- CMA Canada

CHILE

- Colegio de Contadores de Chile

CHINA

- The Chinese Institute of Certified Public Accountants

CHINESE TAIWAN

- Federation of CPA Associations of Chinese Taiwan

COLOMBIA

- Instituto Nacional de Contadores Públicos de Colombia

COSTA RICA

- Colegio de Contadores Públicos de Costa Rica

CROATIA

- Croatian Association of Accountants and Financial Experts

CYPRUS

- The Institute of Certified Public Accountants of Cyprus

CZECH REPUBLIC

- Chamber of Auditors of the Czech Republic
- Union of Accountants of the Czech Republic

DENMARK

- Foreningen af Statsautoriserede Revisorer
- Foreningen Registrerede Revisorer

DOMINICAN REPUBLIC

- Instituto de Contadores Públicos Autorizados de la República Dominicana

EGYPT

- The Egyptian Society of Accountants & Auditors

ESTONIA

- Audiitorkogu

FIJI

- Fiji Institute of Accountants

FINLAND

- HTM-tilintarkastajat ry — GRM-revisorer rf
- KHT-yhdistys-Föreningen CGR ry

FRANCE

- Compagnie Nationale des Commissaires aux Comptes
- Conseil Supérieur de l'Ordre des Experts-Comptables

GEORGIA

- Georgian Federation of Professional Accountants and Auditors

GERMANY

- Institut der Wirtschaftsprüfer in Deutschland e.V.
- Wirtschaftsprüferkammer

GHANA

- The Institute of Chartered Accountants (Ghana)

GREECE

- Institute of Certified Public Accountants of Greece

GUATEMALA

- Instituto Guatemalteco de Contadores Públicos y Auditores

*Members admitted by the IFAC Council in November 2008.



Countries in which IFAC members, associates, and affiliates are located appear in blue.

GUYANA

- The Institute of Chartered Accountants of Guyana

HAITI

- Ordre des Comptables Professionels Agréés d’Haïti

HONDURAS

- Colegio de Peritos Mercantiles y Contadores Públicos

HONG KONG

- (Special Administrative Region of the People’s Republic of China)
- Hong Kong Institute of Certified Public Accountants

HUNGARY

- Chamber of Hungarian Auditors

ICELAND

- Félag löggiltra endurskoðenda

INDIA

- The Institute of Chartered Accountants of India
- The Institute of Cost and Works Accountants of India

INDONESIA

- Indonesian Institute of Accountants

IRAN

- The Iranian Institute of Certified Accountants

IRAQ

- Iraqi Union of Accountants & Auditors

IRELAND

- The Institute of Certified Public Accountants in Ireland
- The Institute of Chartered Accountants in Ireland

ISRAEL

- Institute of Certified Public Accountants in Israel

ITALY

- Consiglio Nazionale dei Dottori Commercialisti e Degli Esperti Contabili

IVORY COAST

- Ordre des Experts Comptables et Comptables Agréés de Côte d’Ivoire

JAMAICA

- The Institute of Chartered Accountants of Jamaica

JAPAN

- The Japanese Institute of Certified Public Accountants

JORDAN

- Arab Society of Certified Accountants
- Jordanian Association of Certified Public Accountants

KAZAKHSTAN

- Chamber of Auditors of the Republic of Kazakhstan

KENYA

- Institute of Certified Public Accountants of Kenya

KOREA

- Korean Institute of Certified Public Accountants

KUWAIT

- Kuwait Association of Accountants and Auditors

LEBANON

- Lebanese Association of Certified Public Accountants

LESOTHO

- Lesotho Institute of Accountants

LIBERIA

- The Liberian Institute of Certified Public Accountants

LITHUANIA

- Lithuanian Chamber of Auditors*

LUXEMBOURG

- Institut des Réviseurs d’Entreprises

MADAGASCAR

- Ordre des Experts Comptables et Financiers de Madagascar

*Members admitted by the IFAC Council in November 2008.

- MALAWI**
– The Society of Accountants in Malawi
- MALAYSIA**
– Malaysian Institute of Accountants
– The Malaysian Institute of Certified Public Accountants
- MALTA**
– The Malta Institute of Accountants
- MEXICO**
– Instituto Mexicano de Contadores Públicos, A.C.
- MOLDOVA (REPUBLIC OF)**
– Association of Professional Accountants and Auditors of the Republic of Moldova
- MOROCCO**
– Ordre des Experts Comptables du Royaume du Maroc
- NAMIBIA**
– Institute of Chartered Accountants of Namibia
- NEPAL**
– The Institute of Chartered Accountants of Nepal*
- NETHERLANDS**
– Koninklijk Nederlands Instituut van Registeraccountants
- NEW ZEALAND**
– New Zealand Institute of Chartered Accountants
- NICARAGUA**
– Colegio de Contadores Públicos de Nicaragua
- NIGERIA**
– The Institute of Chartered Accountants of Nigeria
- NORWAY**
– Den norske Revisorforening
- PAKISTAN**
– The Institute of Chartered Accountants of Pakistan
– Institute of Cost and Management Accountants of Pakistan
- PANAMA**
– Colegio de Contadores Públicos Autorizados de Panamá
- PARAGUAY**
– Colegio de Contadores de Paraguay
- PERU**
– Junta de Decanos de Colegios de Contadores Públicos del Perú
- PHILIPPINES**
– Philippine Institute of Certified Public Accountants
- POLAND**
– Accountants Association in Poland
– National Chamber of Statutory Auditors
- PORTUGAL**
– Ordem dos Revisores Oficiais de Contas
- ROMANIA**
– The Chamber of Financial Auditors of Romania*
– Corpul Expertilor Contabili si Contabililor Autorizati din Romania
- RUSSIA**
– The Institute of Professional Accountants of Russia
– Russian Collegium of Auditors*
- SAUDI ARABIA**
– Saudi Organization for Certified Public Accountants
- SERBIA (REPUBLIC OF)**
– Serbian Association of Accountants and Auditors
- SIERRA LEONE**
– The Institute of Chartered Accountants of Sierra Leone
- SINGAPORE**
– Institute of Certified Public Accountants of Singapore
- SLOVAKIA**
– Slovenska Komora Auditorov
- SLOVENIA**
– The Slovenian Institute of Auditors
- SOUTH AFRICA**
– The South African Institute of Chartered Accountants
– The South African Institute of Professional Accountants
- SPAIN**
– Instituto de Censores Jurados de Cuentas de España
- SRI LANKA**
– The Institute of Chartered Accountants of Sri Lanka
- SWAZILAND**
– Swaziland Institute of Accountants
- SWEDEN**
– FAR SRS
- SWITZERLAND**
– Treuhand-Kammer
- TANZANIA**
– National Board of Accountants and Auditors
- THAILAND**
– Federation of Accounting Professions
- TRINIDAD AND TOBAGO**
– The Institute of Chartered Accountants of Trinidad and Tobago
- TUNISIA**
– Ordre des Experts Comptables de Tunisie
- TURKEY**
– Expert Accountants' Association of Turkey
– Union of Chambers of Certified Public Accountants of Turkey
- UGANDA**
– Institute of Certified Public Accountants of Uganda
- UKRAINE**
– Ukrainian Federation of Professional Accountants and Auditors*
- UNITED KINGDOM**
– The Association of Chartered Certified Accountants
– The Chartered Institute of Management Accountants
– The Chartered Institute of Public Finance and Accountancy
– The Institute of Chartered Accountants in England and Wales
– The Institute of Chartered Accountants of Scotland
- UNITED STATES**
– American Institute of Certified Public Accountants
– National Association of State Boards of Accountancy
- URUGUAY**
– Colegio de Contadores, Economistas y Administradores del Uruguay

*Members admitted by the IFAC Council in November 2008.

VIETNAM

- Vietnam Accounting Association

ZAMBIA

- Zambia Institute of Chartered Accountants

ZIMBABWE

- The Institute of Chartered Accountants of Zimbabwe

ASSOCIATES

ARMENIA (REPUBLIC OF)

- Association of Accountants and Auditors in Armenia

BOSNIA AND HERZEGOVINA

- Association of Accountants and Auditors of Republika Srpska

CAYMAN ISLANDS

- Cayman Islands Society of Professional Accountants

IRAN

- Iranian Association of Certified Public Accountants

IRELAND

- The Institute of Accounting Technicians in Ireland

KAMPUCHEA

- Kampuchea Institute of Certified Public Accountants and Auditors‡

KOSOVO (UNMIK)

- Society of Certified Accountants and Auditors of Kosovo

KYRGYZSTAN

- Union of Accountants and Auditors of Kyrgyzstan

LATVIA

- Latvian Association of Certified Auditors

MAURITIUS

- Mauritius Institute of Professional Accountants

MONGOLIA

- Mongolian Institute of Certified Public Accountants

MONTENEGRO (REPUBLIC OF)

- Institute of Accountants and Auditors of Montenegro

PAKISTAN

- Pakistan Institute of Public Finance Accountants

PAPUA NEW GUINEA

- Certified Practising Accountants Papua New Guinea

SENEGAL

- Ordre National des Experts Comptables et Comptables Agréés du Sénégal

SRI LANKA

- Association of Accounting Technicians of Sri Lanka

UKRAINE

- Ukrainian Association of Certified Accountants and Auditors‡

UNITED KINGDOM

- Association of Accounting Technicians
- Institute of Financial Accountants‡

UZBEKISTAN

- National Association of Professional Accountants and Auditors of Uzbekistan

AFFILIATES

BAHRAIN

- Accounting and Auditing Organization for Islamic Financial Institutions

NETHERLANDS

- Nederlandse Orde van Register EDP-Auditors

UNITED STATES

- Information Systems Audit and Control Association
- The Institute of Internal Auditors

‡ Associates admitted by the IFAC Council in November 2008.

REGIONAL ACCOUNTANCY ORGANIZATIONS AND ACKNOWLEDGED ACCOUNTANCY GROUPINGS

Regional Accountancy Organizations are independent bodies which have a mission and strategic objectives aligned to those of IFAC.

IFAC recognizes four Regional Organizations that contribute to the development of the international accountancy profession by supporting IFAC initiatives, promoting international convergence, and providing leadership in addressing regional accounting and auditing issues.

- Confederation of Asian and Pacific Accountants
- Eastern Central and Southern African Federation of Accountants
- Fédération des Experts Comptables Européens
- Interamerican Accounting Association

There are six Acknowledged Accountancy Groupings that support the objectives and pronouncements of IFAC and support the advancement of the accountancy profession in their region.

- Association of Accountancy Bodies in West Africa
- Eurasian Council of Certified Accountants and Auditors
- Fédération des Experts-Comptables Méditerranéens
- Fédération Internationale des Experts Comptables Francophones
- Institute of Chartered Accountants of the Caribbean
- South Asian Federation of Accountants