

THE Accountant

2017 WORLD SURVEY



WHERE ARE THE
ACCOUNTANTS

NEWS

PCAOB new chairman
Brazil applies to OECD
UK and Afghanistan MoU

INSIGHT

IFAC publishes alternative
reforms to the monitoring
group proposals

PLUS

South African regulator
boosts up sanctions and
start deloitte investigation

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2017 WORLD SURVEY 07

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THE Accountant



NEWS

04 / PCAOB APPOINTMENT

USA SEC has appointed republican USA Senate lawyer William Duhnke as the new chair of the PCAOB.

05 / UK AND AFGHAN MOU

ACCA and CPA Afghanistan have signed a partnership agreement building on an existing MoU.

04 / AUDIT TOOL

The Center for Audit Quality has released a tool outlining the requirements that audit committees should consider in the adoption of the new auditors report.

04 / OECD MEMBERSHIP

Brazil has filed a request for membership at the OECD's competition committee.

05 / IFAC'S FUTURE

IFAC has responded to the Monitoring Group's suggested changes to the international audit and ethics standards-setting process, outlining alternatives to the proposed reforms.

05 / BOARD VACANCIES

IFAC has called for nominations for 22 vacancies across the IAASB, the IAESB and the IESBA.

06 / SANCTIONS

The South African regulator, IRBA, has proposed to lift the limit on the level of fines it can issue as part of a series of measures to beef up sanctions at its disposal.

WORLD SURVEY

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BARKING DOG LACKS THE BITE NEEDED



Vincent Huck, Editor

The EU Commission just barked but failed to bite ...

It has just published its blacklist of tax havens and there are no surprises. It is disappointing and, worst of all, is of no significance and raises serious questions over the commission's ability to tackle the issue.

The final list shows 17 countries and is the result of backroom trade-offs and lobbying. The biggest dent to the credibility of the list is that the EU Commission decided from the start not to include EU member states, allowing Ireland, Luxembourg, the Netherlands and Malta off the hook.

The 17 countries on the list will probably laugh off comments made by Pierre Moscovici, commissioner for economic and financial affairs, taxation and customs, on announcing the list: "The adoption of the first ever EU blacklist of tax havens marks a key victory for transparency and fairness."

No doubt it is an achievement to demand from others what the EU Commission is not prepared to ask of its own members and it is certainly a key victory for transparency to point the fingers at others rather than look at the mirror!

Understandably, the list met a clamour of criticism and, beyond ridiculing the commission for not looking at his own members, observers raised an eyebrow at the omission of the USA, which doesn't comply with the international standards on information exchange, one of the EU Commission criteria for its blacklisting. Similarly, the commission didn't screen Russia – a convenient omission?

UK based charity Oxfam published its own blacklist and said it used the EU Commission criteria. Oxfam's list is made of 35 non-EU countries and four EU countries. Moscovici commented

on this in a press conference before the EU's list was published. He said that there were no tax havens in the EU, although there were some issues around tax optimisation, and no EU countries could be compared to those on the EU blacklist.

Notwithstanding all the above, and taking a glass half full approach, what does the blacklist mean for the 17 listed? Well the glass is half empty on this one as well. I'm afraid. Here are the EU Commission's next steps – with comments.

"As a first step, a letter will be sent to all jurisdictions on the EU list, explaining the decision and what they can do to be de-listed." That will make for a great BBQ starter for whoever receives it.

"The Commission and Member States (in the Code of Conduct Group) will continue to monitor all jurisdictions closely, to ensure that commitments are fulfilled and to determine whether any other countries should be listed in the future." Scary stuff!

"A first interim progress report should be published by mid-2018. The EU list will be updated at least once a year." More BBQ starters and excitement ahead.

A commission official told this magazine: "Stronger countermeasures would have been preferable, but we hope that work will continue in 2018 to deliver defensive measures with teeth. On our side, we will work to ensure that the measures already included in key legislation at EU level are applied. Work must continue to ensure that all countries on the commitment list abide by the promises that have been made. We look forward to work on this in the New Year and to the publication of an interim report by the summer 2018."

The EU blacklist: American Samoa, Bahrain, Barbados, Grenada, Guam, South Korea, Macau, The Marshall Islands, Mongolia, Namibia, Palau, Panama, Saint Lucia, Samoa, Trinidad and Tobago, Tunisia, United Arab Emirates

Oxfam's blacklist: Albania, Anguilla, Antigua and Barbuda, Aruba, Bahamas, Bahrain, Bermuda, Bosnia and Herzegovina, British Virgin Islands, Cook Islands, Cayman Islands, Curaçao, Faroe Islands, Former Yugoslav Republic of Macedonia, Gibraltar, Greenland, Guam, Hong Kong, Jersey, Marshall Islands, Mauritius, Montenegro, Nauru, New Caledonia, Niue, Oman, Palau, Serbia, Singapore, Switzerland, Taiwan, Trinidad and Tobago, United Arab Emirates, US Virgin Islands, Vanuatu, Ireland, Luxembourg, the Netherlands and Malta

WORLD SURVEY

PROFESSIONAL BODIES

MEMBERSHIP

2017

Four years since it was last published, *The Accountant* world survey makes a comeback in these pages. This time the survey spans across 146 countries and covers 123 professional accountancy organisations (PAOs). Where we could, we provided a comparison with the 2014 survey to highlight growth trends amongst professional accountancy organisations. Data collected by Federica Tedeschi, Sarajuddin Isar and Vincent Huck.

Comment: I would like to particularly thank Accountancy Europe who relentlessly helped us to collect the data for European PAOs.

A warm thank you to the Pan African Federation of Accountants who provided estimates for their members, and to the Confederation of Asian and Pacific Accountants who distributed our questionnaire to their members.

Last but not least, thank you to all participants to this survey for providing their information transparently, we understand the tediousness of the exercise and can't thank you enough for participating.

In 2014 the then editor of *The Accountant*, Carlos Martin Tornero, wrote introducing the world survey: "Our readers, many of them accountancy students from around the world, will have noticed the absences of some institutes. Their participation next year will be a reassuring symbol of improved transparency that I urge them all to consider."

Four years on, our readers will be able to judge improvements by themselves. Hopefully the next world survey will not be in four years, and improvements in transparency will be more drastic.

By Vincent Huck



EUROPE

Data collected in partnership with Accountancy Europe:

**ACCOUNTANCY
EUROPE.**

PROFESSIONAL ACCOUNTANCY ORGANISATIONS IN EUROPE

AUSTRIA

INSTITUT ÖSTERREICHISCHER WIRTSCHAFTSPRÜFER

Members	Female	Students	Female
862	-	-	-

KAMMER DER WIRTSCHAFTSTREUHÄNDER

Members	Female	Students	Female
7,484	3,117	3,270	1,884

Notes: Kammer der Wirtschaftstreuhänder data is as of 1 January 2017.

BELGIUM

INSTITUT DES EXPERTS-COMPTABLES ET DES CONSEILS FISCAUX –
INSTITUUT VAN DE ACCOUNTANTS EN DE BELASTINGCONSULENTEN (IEC-IAB)

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
6,274	6,404	1,744	1,536	1,777	2,166	838	1,018

INSTITUUT VAN DE BEDRIJFSREVISOREN - INSTITUT DES RÉVISEURS
D'ENTREPRISES (IBR-IRE)

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
1,076	1,055	303	274	658	447	285	187

BOSNIA AND HERZEGOVINA

UNION OF ACCOUNTANTS, AUDITORS AND FINANCIAL WORKERS OF
FEDERATION OF BOSNIA AND HERZEGOVINA

Members	Female	Students	Female
4,099	2,841	848	597

ASSOCIATION OF ACCOUNTANTS AND AUDITORS OF REPUBLIC OF SRPSKA

Members	Female	Students	Female
3,718	2,863	406	304

BULGARIA

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF BULGARIA

Members	Female	Students	Female
702	-	-	-

Benoît Vanderstichelen,
president, IEC-IAB (Belgium)Sanna Alakare, CEO,
Tilintarkastajat ry (Finland)Petri Kettunen, president,
Tilintarkastajat ry (Finland)

CROATIA

THE CROATIAN AUDIT CHAMBER

Members	Female	Students	Female
975	627	31	20

CYPRUS

CPA CYPRUS

Members	Female	Students	Female
4,043	1,547	2,897	1,740

Notes: 98% of CPA Cyprus members are based in Cyprus

CZECH REPUBLIC

CHAMBER OF AUDITORS OF THE CZECH REPUBLIC

Members	Female	Students	Female
1,230	605	757	419

DENMARK

FSR - DANSKE REVISORER

Members	Female	Students	Female
5,105	1,024	-	-

ESTONIA

ESTONIAN AUDITORS' ASSOCIATION

Members	Female	Students	Female
347	232	27	-

FINLAND

SUOMEN TILINTARKASTAJAT RY

Members	Female	Students	Female
1,450	547	-	-

FRANCE

CONSEIL SUPÉRIEUR DE L'ORDRE DES EXPERTS-COMPTABLES

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
19,907	19,753	5,373	4,536	6,384	-	2,814	-

COMPAGNIE NATIONALE DES COMMISSAIRES AUX COMPTES

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
13,120	13,588	2,832	2,718	106	-	35	-

Notes: 98% of CSOEC members and 99% of CNCC members are based in France.

GERMANY

INSTITUT DER WIRTSCHAFTSPRUEFER IN DEUTSCHLAND

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
11,952	12,083	2,010	1,812	-	-	-	-

Notes: 99% of IWD members are based in Germany, 99.7% of IWD members are in Europe and 0.3% in the rest of the world.

HUNGARY

CHAMBER OF HUNGARIAN AUDITORS

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
4,645	4,645	3,247	3,247	-	-	-	-

ICELAND

FÉLAG LÖGGILTRA ENDURSKODENDA

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
413	413	112	112	27	27	16	16

IRELAND

CHARTERED ACCOUNTANTS IRELAND

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
25,500	21,843	10,455	8,300	6,334	6,334	3,040	3,040

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS IN IRELAND

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
4,350	3,827	2,067	1,875	882	882	473	473

Notes: 95.5% of CA Ireland members are based in Ireland, 1.25% in other European countries and 3.25% in The Americas
90% of CPA Ireland members are based in Ireland.

ITALY

CONSIGLIO NAZIONALE DEI DOTTORI COMMERCIALISTI E DEGLI ESPERTI CONTABILI

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
117,352	113,235	37,552	43,029	13,000	24,371	-	-

WHO'S WHO: EUROPE LEADERSHIP

Helmut Kerschbaumer, president, Institut österreichischer Wirtschaftsprüfer (Austria)

Klaus Hübner, president, Kammer der Wirtschaftstreuhänder (Austria)

Benoît Vanderstichelen, president, **Eric Steghers**, CEO, IEC-IAB (Belgium)

Thierry Dupont, president, **Marc Bihain**, CEO, IBR-IRE (Belgium)



Ponomarjovs, Latvia

Augustin Misic, president, Union of Accountants, Auditors and Financial Workers of Federation of Bosnia and Herzegovina

Novak Kondic, Association of Accountants and Auditors (Bosnia and Herzegovina)

Vasko Raichev, president, **Svetoslava Velinova**, CEO, ICPA Bulgaria

Katarina Lasić, president, **Zdenko Balen**, CEO, The Croatian Audit Chamber

Marios Skandalis, president, **Kyriakos Iordanou**, CEO, CPA Cyprus



Lentz, Luxembourg

Irena Liskarova, president, **Jiri Mikyna**, CEO, The Chamber of Auditors of the Czech Republic

Peter Gath, president, **Charlotte Jepsen**, CEO, FSR (Denmark)

Märt-Martin Arengu, president, Estonian Auditors' Association

Petri Kettunen, president, **Sanna Alakare**, CEO, Suomen Tilintarkastajat ry (Finland)

Charles-René Tandé, president, **Olivier Salamito**, CSOEC (France)

Jean Bouquot, president, CNCC (France)

Andrea Bruckner, president, **Klaus-Peter Naumann**, CEO, IWD (Germany)

Tibor Pál, president, Chamber of Hungarian Auditors
Ágúst Jóhannesson, chair, **Sigurður Arnþórsson**, CEO, Félag Löggiltra Endurskodenda (Iceland)

Shauna Greely, president, **Barry Dempsey**, CEO, CA Ireland

Deirdre Kiely, president, **Eamonn Siggins**, CEO, CPA Ireland

Andrejs Ponomarjovs, president, Association of Accountants (Latvia)

Sandra Vilcane, president, **Anita Mihejeva**, CEO, LACA (Latvia)

Saulius Lapšinskas, president, **Aurelija Lauruševičiūtė**, CEO, Lithuanian Chamber of Auditors

Jean-Michel Pacaud, president, Institut des réviseurs d'entreprises (Luxembourg)

William Bailey, president, **Maria Delia**, CEO, The Malta Institute of Accountants

Jean-Paul Samba, president, Ordre des Experts-Comptables de Monaco

Vinko Nikic, president, **Igor Pavicevic**, secretary general, Institute of Certified Accountants of Montenegro

Pieter Jongstra, president, **Anne-Marika van Arkel**, CEO, NBA (The Netherlands)

Trond Morten Lindberg, president, **Per Hanstad**, CEO, Den norske Revisorforening (Norway)

Krzysztof Burnos, president, Polska Izba Biegłych Rewidentów (Poland)

José de Azevedo Rodrigues, president, **Ana Cristina**

Doutor, CEO, Ordem dos Revisores Oficiais de Contas (Portugal)

Robert Aurelian Şova, president, **Florin Dobe**, CEO, Body of Expert and Licensed Accountants of Romania

Gabriel Radu, president, **Cristina Cerbu**, CEO, Chamber of Financial Auditors of Romania

Milan Mozolak, president, Slovenská Komora Audítorov (Slovakia)

Sonja Anadolli, president, **Marjan Odar**, CEO, The Slovenian Institute of Auditors

Javier Quintana, president, **Mario Alonso**, CEO, Instituto de Censores Jurados de Cuentas de España

Magnus Larsson, president, **Dan Brännström**, secretary general, FAR (Sweden)

Dominik Bürgy, president, **Marius Klauser**, CEO, EXPERTsuisse

Amsi Masis Yontan, president, Union of Chambers of Certified Public Accountants of Turkey

Brian McEnery, president, **Helen Brand**, CEO, ACCA (UK)

Andy Burns, president, **Rob Witheman**, CEO, CIPFA (UK)

Nick Parker, president, **Michael Izza**, CEO, ICAEW (UK)

Brian Souter, president, ICAS (UK/Scotland)



Sova, Romania

LATVIA

ASSOCIATION OF ACCOUNTANTS OF THE REPUBLIC OF LATVIA

Members	Female	Students	Female
391	363	53	52

LATVIAN ASSOCIATION OF CERTIFIED AUDITORS

Members	Female	Students	Female
167	132	-	-

LITHUANIA

LITHUANIAN CHAMBER OF AUDITORS

Members	Female	Students	Female
361	263	-	-

LUXEMBOURG

INSTITUT DES RÉVISEURS D'ENTREPRISES

Members	Female	Students	Female
526	165	157	55

Notes: 98.3% of IRE members are based in Luxembourg, 1.3% in other European countries, 0.2% in the Americas and 0.2% in Asia Pacific.

ORDRE DES EXPERTS-COMPTABLES DU LUXEMBOURG

Members	Female	Students	Female
1,206	366	-	-

MALTA

THE MALTA INSTITUTE OF ACCOUNTANTS

Members	Female	Students	Female
2,920	1,281	1,801	1,025

MONACO

ORDRE DES EXPERTS-COMPTABLES DE MONACO

Members	Female	Students	Female
25	10		

MONTENEGRO

INSTITUTE OF CERTIFIED ACCOUNTANTS OF MONTENEGRO

Members	Female	Students	Female
1,563	1,150	859	645

THE NETHERLANDS

NEDERLANDSE BEROEPSORGANISATIE VAN ACCOUNTANTS

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
21,500	21,142	4,100	4,016	5,200	5,328	1,750	1,758

Notes: 93.3% of NBA members are based in The Netherlands, 1.4% in other European countries, 0.05% in Africa, 0.3% in Asia Pacific, 1.4% in North America, 0.2 in Latin America and 3.4% in other.

BOSNIA AND HERZEGOVINA

This year, it is of utmost importance for the accountancy profession in the Federation of BiH to align our laws with the European Union

secondary legislation. The EU regulatory framework challenges the accountancy profession in terms of fulfilling the requirements with regard to transparency, comparability and accuracy of audit and financial reporting, as well as getting closer to investor demand. One of our organisation's key projects is to establish a quality assurance system for the accountancy services providers. The project aims to have our resource centre provide better support to our members, improve the quality of their services and thus enhance public trust. The quality assurance system is developed as part of a regional cooperation project together with five other PAOs and under the ICAEW mentoring guidance.

Augustin Mišić, president, Union of Accountants, Auditors and Financial Workers of Federation of Bosnia and Herzegovina

CZECH REPUBLIC



What were the trends in the last year affecting the accountancy profession in your country?

Irena Liskařová, president, Chamber of Auditors of the Czech Republic

We continue to observe the trend of decline of attractiveness of the profession as whole. Nevertheless we believe that the overall effort of current professionals, international organizations and legislators is paying well and we will soon be witnessing a return of good reputation of audit professionals and audit missions.

What challenges is the accountancy profession facing in your country in the last year?

We faced several important changes in audit legislation and the whole profession needed to adjust to those changes as well as gain sufficient knowledge of them. We prepared numerous guides and aids to help auditors better comprehend the bulk of changes and to feel comfortable on the field of the new legislation.

What are your organisation's strategy/plans/projects for the next two to three years?

We strive to represent and advocate enhancement of reputation and credibility of the profession, and promotion of the value of professional accountants; and increasing the amount of positive media coverage on the profession. Furthermore, we continue with education and support of our professionals.

NORWAY

DEN NORSKE REVISORFORENING

Members	Female	Students	Female
4,859	1,953	-	-

POLAND

POLSKA IZBA BIEGŁYCH REWIDENTÓW

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
6,965	7,182	4,472	4,596	14,220	11,291	9,579	7,677

PORTUGAL

ORDEM DOS REVISORES OFICIAIS DE CONTAS

Members	Female	Students	Female
1409	385	135	55

ROMANIA

BODY OF EXPERT AND LICENSED ACCOUNTANTS OF ROMANIA

Members	Female	Students	Female
32,324	25,859	3,046	2,589

Notes: 99% of BELCAR members are based in Romania.

CHAMBER OF FINANCIAL AUDITORS OF ROMANIA

Members	Female	Students	Female
4,464	3,068	1,950	1,507

SERBIA

SERBIAN ASSOCIATION OF ACCOUNTANTS AND AUDITORS

Members	Female	Students	Female
3,886	2,681	1,210	786

Notes: 96.5% of SAAA members are based in Serbia.

SLOVAKIA

SLOVENSKÁ KOMORA AUDÍTOROV

Members	Female	Students	Female
797	500	718	476

SLOVENIA

THE SLOVENIAN INSTITUTE OF AUDITORS

Members	Female	Students	Female
1,289	840	321	166

SPAIN

INSTITUTO DE CENSORES JURADOS DE CUENTAS DE ESPAÑA

Members		Female		Students	Female
2017	2014	2017	2014		
5,137	5,191	899	-	11,967	-

ROMANIA

What were the trends in the last year affecting the accountancy profession in your country?

- Implementation at national level of European regulations in the field of statutory audit, with a significant impact on public interest entities
- Legislative changes in the field of taxation
- Legislative changes in the audit of projects funded by European funds, which have led to the restriction of the audit market
- Lowering fees for financial audit missions



Ciprian Mihailescu, president, chamber of financial auditors Romania

profession facing in your country in the last year?

- Economic and legislative uncertainties
- Increased capabilities and professional skills
- Increasing globalisation and digitalisation that also occurs in the financial and accounting field
- Reduced number of future financial audit professionals as a result of the extended period of time required to gain professional qualifications
- External events that can cause loss of confidence in the profession. The risk of a global financial crisis, as well as of public scandals linked to both public interest entities and the use of European funds, can diminish public confidence in the importance and necessity of

financial audit.

- The future of the professional body in the field of financial audit following the implementation in the year 2017 at national level of the European regulations in the field of statutory audit

What are your organisation's strategy/plans/projects for the next two to three years?

- Creating a strong national community of financial auditors
- Demonstrate the relevance and importance of the profession of financial auditor for the public interest and as advocate of sustainable economic growth
- Extending the financial audit market at national level
- High requirements for professional qualification and quality of audit services

What challenges is the accountancy

SWEDEN

FAR

Members		Female		Students	Female
2017	2014	2017	2014		
5,116	5,736	2,453	-	-	-

SWITZERLAND

EXPERTSUISSE - SWISS EXPERT ASSOCIATION FOR AUDIT, TAX AND FIDUCIARY

Members	Female	Students	Female
6,925	1,175	1,476	612

Notes: 97.1% of Expertsuisse members are based in Switzerland, 2.5% in other European countries, 0.1% in the USA and 0.3% in other countries.



Andy Burns, president, CIPFA



Nick Parker, president, ICAEW



Michael Izza, CEO, ICAEW



Rob Whiteman, CEO, CIPFA

TURKEY

UNION OF CHAMBERS OF CITIFIED PUBLIC ACCOUNTANTS OF TURKEY

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
108,465	92,584	30,280	23,146	18,000	20,397	-	8,770

UK

ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
198,614	167,762	91,700	75,493	486,514	377,370	271,722	192,459

Notes: Data is as of 31 March 2017. 41% of ACCA members are based in the UK.

CHARTERED INSTITUTE OF PUBLIC FINANCE AND ACCOUNTANCY

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
14,978	13,328	4,615	4,265	4,315	2,550	2,105	1,224

Notes: 89% of CIPFA members are based in the UK.

INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
147,538	140,573	41,311	36,549	25,822	20,037	10,845	7,614

Notes: 85% of ICAEW members are based in the UK.

INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND

Members		Female		Students		Female	
2017	2014	2017	2014	2017	2014	2017	2014
21,418	20,186	7,191	6,459	-	3,056	-	1,467

Notes: 86% of ICAS members are based in the UK.

MEMBERSHIP OF PAOS IN EUROPE

ALBANIA

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	70	348
Institute of Management Accountants	-	1

ARMENIA

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	108	668
CPA Cyprus	-	1

AUSTRIA

PAOS	MEMBERS	STUDENTS
Kammer der Wirtschaftstreuhänder	7,484	3270
Institut österreichischer Wirtschaftsprüfer	862	-
Association of Chartered Certified Accountants	93	160
Institute of Management Accountants	21	50
Chartered Accountants Australia and New Zealand	12	1
Body of Expert and Licensed Accountants of Romania	4	2
Institute of Chartered Accountants of India	2	-
Institute of Singapore Chartered Accountants	2	-

BOSNIA AND HERZEGOVINA

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	23	115
Institute of Certified Public Accountants of Cyprus	3	1
Chartered Accountants Australia and New Zealand	1	-

BULGARIA

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	416	1,041
Institute of Management Accountants	4	1
CSOEC (France)	2	2
Body of Expert and Licensed Accountants of Romania	1	-
CPA Cyprus	1	8

BELGIUM

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
IEC-IAB (Belgium)	6,274	6,404	1,777	2,166
IBR-IRE (Belgium)	1,076	1,055	658	447
Association of Chartered Certified Accountants	134	102	206	190
Institute of Management Accountants	29	16	15	22
CSOEC (France)	9	-	1	-
CNCC (France)	9	-	-	-
Body of Expert and Licensed Accountants of Romania	8	-	-	-
Chartered Accountants Australia and New Zealand	6	-	-	-
Institute of Chartered Accountants of India	6	-	-	-
Institute of Singapore Chartered Accountants	5	-	-	-
CPA Ireland	3	-	-	-
Hong Kong Institute of Certified Public Accountants	2	-	-	-
Ikatan Akuntan Indonesia	1	-	-	-
CPA Australia	-	5	-	-
Institute of Chartered Accountants of Scotland	-	13	-	-
Chartered Institute of Public Finance and Accountancy	-	10	-	3

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 20 members.

CROATIA

PAOS	MEMBERS	STUDENTS
Croatian Audit Chamber	975	31
Association of Chartered Certified Accountants	223	579
Chartered Accountants Australia and New Zealand	4	-
Institute of Management Accountants	3	4
CPA Cyprus	1	-

CYPRUS

PAOS	MEMBERS	STUDENTS
CPA Cyprus	3,985	2,731
Association of Chartered Certified Accountants	3,123	3,765
Chartered Accountants Australia and New Zealand	9	-
Institute of Management Accountants	7	1
CPA Ireland	3	-

CZECH REPUBLIC

PAOS	MEMBERS	STUDENTS
Chamber of Auditors of the Czech Republic	1,230	757
Association of Chartered Certified Accountants	1,108	1,639
Chartered Accountants Australia and New Zealand	7	1
Institute of Management Accountants	6	2
Body of Expert and Licensed Accountants of Romania	2	-
CSOEC (France)	-	1

DENMARK

PAOS	MEMBERS	STUDENTS
FSR - danske revisorer (Denmark)	5,105	-
Association of Chartered Certified Accountants	48	93
Chartered Accountants Australia and New Zealand	8	-
Institute of Management Accountants	3	3
Institute of Chartered Accountants of India	2	-
Hong Kong Institute of Certified Public Accountants	1	-
Body of Expert and Licensed Accountants of Romania	-	1

ESTONIA

PAOS	MEMBERS	STUDENTS
Estonian Auditors' Association	347	27
Association of Chartered Certified Accountants	30	47
Institute of Management Accountants	2	1
CPA Cyprus	1	2
CSOEC (France)	-	1

FINLAND

PAOS	MEMBERS	STUDENTS
Suomen Tilintarkastajat ry (Finland)	1,450	-
Association of Chartered Certified Accountants	23	42
Chartered Accountants Australia and New Zealand	6	-
Institute of Management Accountants	3	-
Hong Kong Institute of Certified Public Accountants	2	-
Institute of Chartered Accountants of India	2	-
CSOEC (France)	-	1
Body of Expert and Licensed Accountants of Romania	-	1

GEORGIA

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	85	989
Institute of Chartered Accountants of India	4	4
Institute of Management Accountants	-	1

FRANCE

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
CSOEC (France)	19,476	19,753	5,604	-
CNCC (France)	13,035	13,588	101	-
Association of Chartered Certified Accountants	271	-	421	-
Chartered Accountants Australia and New Zealand (1)	39	-	-	-
Institute of Management Accountants	28	13	64	17
Body of Expert and Licensed Accountants of Romania	11	-	-	-
Institute of Public Accountants (Australia)	8	-	-	-
Institute of Singapore Chartered Accountants	5	-	-	-
Hong Kong Institute of Certified Public Accountants	4	-	-	-
Institute of Chartered Accountants of India	4	-	-	-
CPA Ireland	2	-	-	-
Institute of Chartered Accountants of Pakistan	1	-	-	-
CPA Australia	-	20	-	4
CPA Cyprus	-	-	1	-

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 32 members and 1 student.

GERMANY

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
Institut der Wirtschaftsprüfer in Deutschland	11,847	11,961	-	-
Association of Chartered Certified Accountants	632	441	1,035	788
Institute of Management Accountants	133	87	121	96
Chartered Accountants Australia and New Zealand (1)	76	-	2	-
CPA Australia	55	29	-	11
Body of Expert and Licensed Accountants of Romania	20	-	1	-
Institute of Chartered Accountants of India	15	-	-	-
Hong Kong Institute of Certified Public Accountants	10	-	2	-
CNCC (France)	8	-	-	-
CPA Ireland	8	-	2	-
Institute of Singapore Chartered Accountants	6	-	-	-
CSOEC (France)	6	-	3	-
Institute of Chartered Accountants of Pakistan	4	-	-	-
Institute of Public Accountants (Australia)	3	-	-	-
Institute of Certified Public Accountants of Kenya	3	-	-	-
Ikatan Akuntan Indonesia	2	-	-	-
Wirtschaftsprüferkammer	-	17,702	-	-
NBA (The Netherlands)	-	81	-	5
Institute of Chartered Accountants of Scotland	-	53	-	-
Chartered Institute of Public Finance and Accountancy	-	8	-	1

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 41 members and 1 student.

GREECE

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	655	2,288
CPA Ireland	4	-
Chartered Accountants Australia and New Zealand	3	-
Institute of Management Accountants	2	13
CPA Cyprus	-	52

HUNGARY

PAOS	MEMBERS	STUDENTS
Chamber of Hungarian Auditors	4,645	-
Association of Chartered Certified Accountants	506	1,208
Chartered Accountants Australia and New Zealand	7	-
Institute of Management Accountants	3	2
CPA Cyprus	2	-
Body of Expert and Licensed Accountants of Romania	1	-

ICELAND

PAOS	MEMBERS	STUDENTS
Félag Löggiltra Endurskodenda (Iceland)	413	27
Institute of Management Accountants	3	2
Institute of Certified Public Accountants of Kenya	1	-
Association of Chartered Certified Accountants	1	10

KOSOVO

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	11	85
Institute of Certified Public Accountants of Kenya	2	-
Institute of Chartered Accountants of India	1	-
Body of Expert and Licensed Accountants of Romania	1	-
Institute of Management Accountants	-	1

LATVIA

PAOS	MEMBERS	STUDENTS
Association of Accountants of the Republic of Latvia	391	53
Association of Chartered Certified Accountants	213	418
Association of Accountants of the Republic of Latvia	167	-
CPA Cyprus	2	4
Chartered Accountants Australia and New Zealand	1	-

IRELAND

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
Chartered Accountants Ireland	24,342	17,914	6,276	-
Association of Chartered Certified Accountants	10,526	91,113	10,492	9,002
CPA Ireland	3,914	3,526	780	925
Chartered Accountants Australia and New Zealand (1)	78	-	1	-
CPA Australia	43	27	4	-
Institute of Chartered Accountants of Pakistan	18	-	-	-
Institute of Chartered Accountants of India	9	-	-	-
Body of Expert and Licensed Accountants of Romania	5	-	-	-
Hong Kong Institute of Certified Public Accountants	5	-	-	-
Institute of Management Accountants	4	-	3	-
Institute of Certified Public Accountants of Kenya	2	5	-	-
Institute of Public Accountants (Australia)	2	-	-	-
Institute of Singapore Chartered Accountants	1	-	-	-
CSOEC (France)	-	-	1	-
Institute of Chartered Accountants of Scotland	-	67	-	-
Chartered Institute of Public Finance and Accountancy	-	64	-	4
NBA (The Netherlands)	-	3	-	-

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 39 members.

ITALY

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili	117,352	113,235	13,000	24,371
Association of Chartered Certified Accountants	76	63	222	170
Institute of Management Accountants	15	5	17	7
Body of Expert and Licensed Accountants of Romania	17	-	-	-
CSOEC(France)	11	-	2	-
Chartered Accountants Australia and New Zealand (1)	10	-	-	-
CNCC (France)	5	-	-	-
Hong Kong Institute of Certified Public Accountants	1	-	-	-
Institute of Chartered Accountants of India	1	-	-	-
CPA Australia	-	10	2	-

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 13 members.

LITHUANIA

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	127	512
Chartered Accountants Australia and New Zealand	1	-
CPA Cyprus	1	3
CSOEC (France)	-	1

LUXEMBOURG

PAOS	MEMBERS	STUDENTS
Ordre des Experts-Comptables du Luxembourg	1,206	-
IBR-IRE (Belgium)	517	157
Chartered Accountants Australia and New Zealand	14	-
CPA Ireland	7	-
Institute of Chartered Accountants of India	6	-
Body of Expert and Licensed Accountants of Romania	6	-
Institute of Chartered Accountants of Pakistan	5	-
Institute of Management Accountants	4	5
Hong Kong Institute of Certified Public Accountants	2	-
Institute of Singapore Chartered Accountants	2	-
Ikatan Akuntan Indonesia	1	-
CSOEC (France)	1	-
CNCC (France)	1	-
Association of Chartered Certified Accountants	-	232

MACEDONIA

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	34	119
Institute of Management Accountants	-	1

MALTA

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	992	2,258
Chartered Accountants Australia and New Zealand	4	-
CPA Ireland	3	-
Institute of Public Accountants (Australia)	2	-
Institute of Chartered Accountants of Pakistan	1	-
CSOEC (France)	1	-
Institute of Management Accountants	-	2

MOLDOVA

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	46	206
CPA Cyprus	-	4

MONACO

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	13	7
Chartered Accountants Australia and New Zealand	5	-
CSOEC (France)	-	1
Institute of Management Accountants	-	1

MONTENEGRO

PAOS	MEMBERS	STUDENTS
Institute of Certified Accountants of Montenegro	1,563	859
Association of Chartered Certified Accountants	8	18

THE NETHERLANDS

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
NBA (The Netherlands)	20,055	20,229	5,145	5,235
Institute of Management Accountants	408	302	331	266
Association of Chartered Certified Accountants	398	262	692	520
Chartered Accountants Australia and New Zealand (1)	87	-	-	-
CPA Australia	31	33	-	6
Institute of Chartered Accountants of India	28	-	-	-
Institute of Singapore Chartered Accountants	5	3	-	-
Hong Kong Institute of Certified Public Accountants	2	-	-	-
Ikatan Akuntan Indonesia	2	-	-	-
Institute of Chartered Accountants of Pakistan	2	-	-	-
CNCC (France)	2	-	-	-
CSOEC (France)	1	-	1	-
Institute of Certified Public Accountants of Kenya	1	1	-	-

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 42 members.

NORWAY

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	35	64
Chartered Accountants Australia and New Zealand	9	-
Institute of Management Accountants	3	1
Institute of Chartered Accountants of Pakistan	2	-
Institute of Chartered Accountants of India	1	-
Institute of Singapore Chartered Accountants	1	-
Body of Expert and Licensed Accountants of Romania	1	-

ROMANIA

PAOS	MEMBERS	STUDENTS
Body of Expert and Licensed Accountants of Romania	32,176	3,034
Association of Chartered Certified Accountants	1,163	4,159
CPA Cyprus	6	12
CSOEC (France)	3	8
Institute of Management Accountants	3	4
Chartered Accountants Australia and New Zealand	2	-
CNCC (France)	1	-
Institute of Chartered Accountants of India	1	-
Institute of Chartered Accountants of Pakistan	1	-

POLAND

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
Polska Izba Biegłych Rewidentów	6,965	7,182	14,220	11,291
Association of Chartered Certified Accountants	1,767	1,353	4,285	3,220
Institute of Management Accountants	8	5	7	4
Chartered Accountants Australia and New Zealand	7	-	-	-
Institute of Chartered Accountants of India	4	-	-	-
CPA Cyprus	3	-	1	-
CPA Ireland	3	-	-	-
Body of Expert and Licensed Accountants of Romania	3	-	-	-
Institute of Singapore Chartered Accountants	1	-	-	-
Hong Kong Institute of Certified Public Accountants	1	-	-	-
CPA Australia	-	7	-	-
CSOEC (France)	-	-	2	-

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 3 members.

PORTUGAL

PAOS	MEMBERS	STUDENTS
Ordem dos Revisores Oficiais de Contas	1,409	135
Association of Chartered Certified Accountants	26	29
CSOEC (France)	19	8
Chartered Accountants Australia and New Zealand	3	-
CNCC (France)	3	-
Institute of Chartered Accountants of India	2	-
Institute of Management Accountants	1	1
CPA Ireland	1	1
Hong Kong Institute of Certified Public Accountants	1	-
CPA Cyprus	-	1

RUSSIA

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
Association of Chartered Certified Accountants	2,663	2,078	8,315	8,823
Institute of Management Accountants	142	156	65	159
Institute of Certified Public Accountants of Kenya	12	-	-	-
CPA Cyprus	10	-	60	-
Chartered Accountants Australia and New Zealand (1)	9	-	-	-
Institute of Chartered Accountants of India	5	-	-	-
Institute of Singapore Chartered Accountants	2	-	-	-
CSOEC (France)	2	-	1	-
CPA Australia	-	7	-	3

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 15 members.

SERBIA

PAOS	MEMBERS	STUDENTS
Serbian Association of Accountants and Auditors	3,750	1,176
Association of Chartered Certified Accountants	140	533
Institute of Management Accountants	1	4
Chartered Accountants Australia and New Zealand	1	-

SLOVAKIA

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	597	1,589
Chartered Accountants Australia and New Zealand	5	-
Institute of Management Accountants	1	1
CPA Cyprus	1	-
CPA Ireland	1	-

SLOVENIA

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	63	131
CPA Ireland	1	-
Body of Expert and Licensed Accountants of Romania	1	-

SPAIN

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
Instituto de Censores Jurados de Cuentas de España	5,137	5,191	11,967	-
Association of Chartered Certified Accountants	138	119	287	209
Chartered Accountants Australia and New Zealand (1)	14	-	-	-
CSOEC (France)	13	-	2	-
CNCC (France)	9	-	-	-
Institute of Management Accountants	7	6	10	4
Body of Expert and Licensed Accountants of Romania	5	-	-	-
CPA Ireland	3	-	3	-
Institute of Certified Public Accountants of Kenya	1	-	-	-
Hong Kong Institute of Certified Public Accountants	1	-	-	-

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 7 members.

SWEDEN

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
Association of Chartered Certified Accountants	55	41	90	85
Chartered Accountants Australia and New Zealand (1)	31	-	-	-
Institute of Chartered Accountants of India	7	-	-	-
Institute of Management Accountants	6	5	1	2
Institute of Public Accountants (Australia)	5	-	-	-
CPA Ireland	2	-	-	-
Body of Expert and Licensed Accountants of Romania	1	-	-	-
CPA Cyprus	1	-	-	-
Hong Kong Institute of Certified Public Accountants	1	-	-	-
Institute of Singapore Chartered Accountants	1	-	-	-

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 42 members.

SWITZERLAND

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
EXPERTsuisse	6,722	-	-	-
Association of Chartered Certified Accountants	695	513	672	539
Institute of Management Accountants	141	96	84	92
Chartered Accountants Australia and New Zealand (1)	100	-	1	-
CPA Australia	68	61	5	-
Institute of Chartered Accountants of India	31	-	-	-
Hong Kong Institute of Certified Public Accountants	9	-	-	-
Institute of Singapore Chartered Accountants	9	-	-	-
Institute of Public Accountants (Australia)	5	-	-	-
Institute of Certified Public Accountants of Kenya	5	-	-	-
CPA Ireland	3	-	-	-
Institute of Chartered Accountants of Pakistan	3	-	-	-
CSOEC (France)	2	-	-	-
CNCC (France)	1	-	-	-
Body of Expert and Licensed Accountants of Romania	-	-	1	-

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 90 members.

TURKEY

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
TÜRMÖB (Turkey)	108,465	92,584	18,000	20,397
Institute of Management Accountants	112	100	121	143
Association of Chartered Certified Accountants	36	22	716	80
Chartered Accountants Australia and New Zealand	5	-	-	-
CSOEC (France)	4	-	2	-
Institute of Certified Public Accountants of Kenya	2	1	-	-
Institute of Public Accountants (Australia)	2	-	-	-
Institute of Chartered Accountants of India	2	-	-	-
CPA Ireland	1	-	-	-
Body of Expert and Licensed Accountants of Romania	1	-	-	-
CPA Australia	-	6	-	1

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 4 members.

UKRAINE

PAOS	MEMBERS	STUDENTS
Association of Chartered Certified Accountants	567	1,700
Institute of Management Accountants	9	17
CSOEC (France)	-	1

UK

PAOS	MEMBERS		STUDENTS	
	2017	2014	2017	2014
Institute of Chartered Accountants in England and Wales	125,087	121,752	19,713	15,315
Association of Chartered Certified Accountants	81,664	71,238	80,823	81,860
Institute of Chartered Accountants of Scotland	18,361	17,198	-	3,040
Chartered Institute of Public Finance and Accountancy	13,325	12,865	2,130	2,054
Institute of Public Accountants (Australia)	10,000	-	-	-
Chartered Accountants Australia and New Zealand (1)	4,506	-	65	-
CPA Australia	1,353	1,195	-	123
Institute of Chartered Accountants of India	531	-	-	-
Hong Kong Institute of Certified Public Accountants	172	-	3	-
Institute of Chartered Accountants of Pakistan	167	-	-	-
CPA Ireland	91	-	11	-
Institute of Singapore Chartered Accountants	67	-	-	-
Institute of Management Accountants	65	47	64	32
Institute of Certified Public Accountants of Kenya	61	48	-	-
Body of Expert and Licensed Accountants of Romania	42	-	5	-
Institute of Chartered Accountants of Nepal	13	-	-	-
CNCC (France)	11	-	-	-
CSOEC (France)	9	-	2	-
CPA Cyprus	8	-	6	-
Ikatan Akuntan Indonesia	4	-	-	-
Institute of Chartered Accountants of Trinidad and Tobago	1	-	-	-

Notes: (1) In the 2014 the Accountant World Survey, the institute of Chartered Accountants Australia reported 2,610 members and 30 students.

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