Directory of Global Professional Accounting and Business Certifications

Lal Balkaran



JOHN WILEY & SONS, INC.

Directory of Global Professional Accounting and Business Certifications

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CONTENTS

| Tial a | Page |
|---|------------------|
| <u> </u> | <u>no.</u> xi |
| About the Author | xiii |
| Professional Bodies and Designations and Designatory Letters: | |
| Albania | 1 |
| Andorra | 1 |
| Angola | 1 |
| Argentina | 1 |
| Armenia | 3 |
| Australia | 3 |
| Austria | 11 |
| Azerbaijan | 12 |
| Bahamas | 15 |
| Bahrain | 15 |
| Bangladesh | 15 |
| Barbados | 16 |
| Belgium | 16 |
| Belize | 18 |
| Bermuda | 18 |
| Bolivia | 18 |
| Bosnia and Herzegovina | 19 |
| Botswana | 19 |
| Brazil | 19 |
| Brunei Darussalam | 21 |
| Bulgaria | 21 |
| Cameroon | 23 |
| Canada | 23 |
| Chile | 39 |
| China | 39 |
| Colombia | 40 |
| Democratic Republic Of Congo | 40 |
| Costa Rica | 40 |
| Cote D'ivoire | 41 |
| Croatia | 41 |
| Cuba | 41 |

| Cyprus 41 Czech Republic 42 Denmark 45 Dominican Republic 46 Ecuador 47 Egypt 47 El Salvador 48 Estonia 48 Ethiopia 48 Ethiopia 51 Fiji 51 Finland 51 France 52 Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Hongury 64 Iceland 67 India 67 India 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 </th <th></th> <th>Page</th> | | Page |
|--|--------------------|------|
| Czech Republic 42 Denmark 45 Dominican Republic 46 Ecuador 47 Egypt 47 El Salvador 48 Estonia 48 Ethiopia 48 Fiji 51 Finland 51 France 52 Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Japan 79 | | no. |
| Denmark 45 Dominican Republic 46 Ecuador 47 Egypt 47 El Salvador 48 Estonia 48 Ethiopia 48 Fiji 51 Finland 51 France 52 Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Japan 79 | Cyprus | 41 |
| Dominican Republic 46 Ecuador 47 Egypt 47 El Salvador 48 Estonia 48 Ethiopia 48 Fiji 51 Finland 51 France 52 Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Czech Republic | 42 |
| Ecuador 47 Egypt 47 El Salvador 48 Estonia 48 Ethiopia 48 Fijji 51 Finland 51 France 52 Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Denmark | 45 |
| Egypt 47 El Salvador 48 Estonia 48 Ethiopia 48 Fiji 51 Finland 51 France 52 Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Dominican Republic | 46 |
| El Salvador 48 Estonia 48 Ethiopia 48 Fiji 51 Finland 51 France 52 Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Ecuador | 47 |
| Estonia 48 Ethiopia 48 Fiji 51 Finland 51 France 52 Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 India 71 Iran 72 Iraq 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Egypt | 47 |
| Ethiopia 48 Fiji 51 France 52 Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 India 71 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 | El Salvador | 48 |
| Fiji 51 Finland 51 France 52 Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 | Estonia | 48 |
| Finland 51 France 52 Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 | Ethiopia | 48 |
| France 52 Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Fiji | 51 |
| Georgia 55 Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Finland | 51 |
| Germany 55 Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | France | 52 |
| Ghana 57 Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Georgia | 55 |
| Gibraltar 57 Greece 57 Guatemala 59 Guyana 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Germany | 55 |
| Greece 57 Guatemala 59 Guyana 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Ghana | 57 |
| Guatemala 59 Guyana 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Gibraltar | 57 |
| Guyana 59 Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Greece | 57 |
| Haiti 61 Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Guatemala | 59 |
| Honduras 61 Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Guyana | 59 |
| Hong Kong 61 Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Haiti | 61 |
| Hungary 64 Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Honduras | 61 |
| Iceland 67 India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Hong Kong | 61 |
| India 67 Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Hungary | 64 |
| Indonesia 71 Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Iceland | 67 |
| Iran 72 Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | India | 67 |
| Iraq 73 Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Indonesia | 71 |
| Ireland 73 Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Iran | 72 |
| Israel 75 Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Iraq | 73 |
| Italy 76 Ivory Coast 77 Jamaica 79 Japan 79 | Ireland | 73 |
| Ivory Coast 77 Jamaica 79 Japan 79 | Israel | 75 |
| Jamaica 79 Japan 79 | Italy | 76 |
| Japan | Ivory Coast | 77 |
| 1 | Jamaica | 79 |
| Jordan 82 | Japan | 79 |
| | Jordan | 82 |

| Kampuchea | 83 |
|-----------------|-----|
| • | 83 |
| 77 11 | |
| Kazakhstan | 83 |
| Kenya | 83 |
| Korea (North) | 84 |
| Korea (South) | 84 |
| Kosovo | 85 |
| Kyrgystan | 85 |
| Kuwait | 85 |
| Laos | 87 |
| Latvia | 87 |
| Lebanon | 88 |
| Lesotho | 88 |
| Liberia | 89 |
| Libya | 89 |
| Lithuania | 89 |
| Luxembourg | 89 |
| Macedonia | 91 |
| Madagascar | 91 |
| Malawi | 91 |
| Malaysia | 92 |
| Malta | 95 |
| Mauritius | 95 |
| Mexico | 96 |
| Moldova | 96 |
| Mongolia | 96 |
| Montenegro | 97 |
| Morocco | 97 |
| Mozambique | 97 |
| Myanmar (Burma) | 98 |
| Namibia | 99 |
| Nepal | 99 |
| The Netherlands | 99 |
| | 102 |
| | 104 |
| | 104 |

| | Page |
|---------------------|------|
| <u>Title</u> | no. |
| Norway | 106 |
| Oman | 109 |
| Pakistan | 111 |
| Panama | 113 |
| Papua New Guinea | 114 |
| Paraguay | 114 |
| Peru | 114 |
| Philippines | 114 |
| Poland | 115 |
| Portugal | 117 |
| Puerto Rico | 118 |
| Romania | 119 |
| Russia | 120 |
| Samoa | 123 |
| Saudi Arabia | 123 |
| Serbia | 123 |
| Sierra Leone | 124 |
| Singapore | 124 |
| Slovakia | 126 |
| Slovenia | 126 |
| Solomon Islands | 127 |
| South Africa | 128 |
| Spain | 133 |
| Sri Lanka | 135 |
| Sudan | 136 |
| Swaziland | 136 |
| Sweden | 136 |
| Switzerland | 138 |
| Syria | 139 |
| Taiwan | 141 |
| Tanzania | 142 |
| Thailand | 143 |
| Trinidad and Tobago | 144 |
| Tunisia | 144 |
| Turkey | 144 |

| | Page |
|--|------|
| <u>Title</u> | no. |
| Uganda | 147 |
| Ukraine | 147 |
| United Arab Emirates | 148 |
| United Kingdom and Northern Ireland | 148 |
| United States | 173 |
| Uruguay | 221 |
| Uzbekistan | 222 |
| Venezuela | 223 |
| Vietnam | 223 |
| Zambia | 225 |
| Zimbabwe | 226 |
| Appendix: Umbrella Organizations | 227 |
| ndex by Profession | 237 |
| ndex by Designations | 239 |
| ndex by Country and Administering Body | 253 |

PREFACE

If you happen to be reading the profiles of people in the corporate world, or dealing with qualified business persons or even undertaking some activity in the world of business, chances are that you will inevitably come across certain designations and designatory letters used after peoples' names that will baffle you. You will ask yourself: "What are those? What do they mean? Where were they obtained?" Where can I get some information on them?" Ever wonder where you can start looking for the answers? You would think that such information is readily available only to find out that it is not. In the past, you would certainly have been at the mercy of libraries and professional associations only to discover that they, too, were in the dark. Not anymore.

This guide covers over 2,000 of the known professional designations and designatory letters in accounting, auditing, finance, investment, insurance, logistics, management, purchasing, marketing, actuarial science, consulting, corporate governance, information technology, information technology security, supply management, banking, real estate, taxation, inventory management and other related disciplines. Over 980 professional bodies from 147 countries around the world are in this handy reference. It is certainly not an exhaustive one as some organizations might have been unintentionally omitted, but, it represents a good start for information on professional designations.

Why such a directory in the first place? Several reasons propel me to research the material for this book, the more important of which are

- **Globalization.** As the world is rapidly becoming one big global village, there is a great need to understand information on professional organizations around the world.
- Multinationals. Qualified personnel from their corporate staff headquarters are sent
 to the branches of these giants all over the world where they are also required to recruit local staff.
- In **both** cases, professionals will need to know what the local and foreign professional qualifications are in order to determine peer acceptance, reciprocity and compliance with any local laws.
- Career guidance. College and university students, career guidance counselors and others will find that this is a good starting point in seeking or advising on a career in the world of business. This book will save valuable time and resources that would otherwise be spent rummaging through voluminous sources for information leading up to the designations listed here.
- Clarification. Human Resources (HR) and other corporate departments are sometimes at a loss as to the nature and meaning of certain designations. While some credentials like the Certified Internal Auditor (CIA) and Certified Information Systems Auditor (CISA) pose no problem since each is the only of its kind administered by a single body worldwide, the same is not true for others. For instance, the Certified Public Accountant (CPA) and Chartered Accountant (CA) designations are not solely restricted to the United States and Scotland, respectively. There are now scores of professional administering bodies that award CPAs and CAs all over the world. Each varies in terms of scope, objective, experience requirement, and depth of technical knowledge.
- Information. In the academic world, there is a range of material such as individual university calendars, the Commonwealth Universities Yearbook, Higher Education Directory, International Handbook of Universities, World Guide to Higher Education, and so forth on degree programs given by colleges, universities and other institutions of higher learning. But have you ever wondered where to initially look for information

- on the CPA, CMA, CIA, CPM, ASIA, CFA, FLMI, FCIA, CA, or ACCA, just to name a few? Until this guide was produced, there was no material in this area.
- Research. Accounting firms, members of academe, libraries, professional accounting
 and business organizations and researchers will all find this directory helpful in pinpointing certain designations and what they mean. Contact can also be made with the
 professional bodies listed for sharing knowledge on common issues. It is hoped that
 they will all contribute towards harmonizing the various professions on a global basis.

What then does this directory set to prove? It can be used to track organizations around the world to provide further material on the programs leading up to the qualifications they offer which are listed here. The descriptions obtained can then be evaluated to measure their worth, coverage, and in-depth level to determine comparability for peer acceptance.

The book is organized alphabetically by countries. Each entry listed has 11 fields as follows:

Designation:
Designatory Letters:
Administering Body:
Membership:
Profession:
Established:

Address:
Telephone:
E-mail:
Fax:
Web:

Certain fields do not apply to some organizations, for example, the International Federation of Accountants that grants no designation or designatory letters or the Financial Accounting Standards Board that has no membership. These are denoted as 'NA.' For others, especially the non-English speaking countries, it was difficult obtaining information for these fields and others. A dash (--) has therefore been inserted in a particular field where the information sought was not obtained. It is hoped that there will be an improvement in this area in a future edition of the guide.

Designations and designatory letters are spelled out. In some instances, the professional bodies insist on this distinction. Memberships are rounded and approximate. Some professional bodies keep their membership a closely guarded secret refusing to divulge the information while others willingly provide the numbers. For some organizations, the membership numbers refer to the amount of certification holders. The year the organization was established will be useful for those who have an interest in business history and the impact of professional associations on business trends. In this era of technology, most organizations have e-mail addresses and Web sites of their own. However, some do not have any contact details at all but they can be tracked through umbrella organizations to which they belong.

Please note that the mentioning of a professional body in this guide does not validate or endorse that particular administering body and where applicable, the certification/s it offers. That was not the intention of the book. Rather, it was put together to help clarify the meaning of designatory letters and provide the contact details of their administering bodies.

Finally, readers are encouraged to provide information on any professional body that has not been listed in this guide for a future revised edition.

Lal Balkaran Toronto, Canada January 2007

ABOUT THE WEB SITE

A companion Web site has been created to accompany this book. This site will contain updated information. Please visit this site periodically to get current data:

www.wiley.com/go/directory

The password to enter the site is: global

ABOUT THE AUTHOR

Lal Balkaran is self-taught and is a Certified Internal Auditor (CIA), Certified General Accountant (CGA), Fellow of the Chartered Institute of Management Accountants of the UK (FCMA), and Fellow of the Institute of Chartered Secretaries and Administrators in Canada (FCIS). He also holds an MBA from Heriot-Watt University of Edinburgh, Scotland.

Mr. Balkaran has had over 25 years of senior finance and varied internal auditing experience obtained in a wide range of industries in the Caribbean and North America. He has had articles published in several international journals including four in the Institute of Internal Auditor's (IIA) own prestigious *Internal Auditor*. On top of this, he has authored the following six reference books on international professional accounting and business certification programs:

- A Practical Guide to Auditing and Related Terms [World's first dictionary of auditing]
- Accountants & Related Professionals: Reciprocal Memberships & Peer Acceptance
- Handbook of Global Professional Accounting Programs
- Handbook of Global Professional Business Programs
- Managerial Control Techniques and
- Professional Accounting & Business Programs: Effective Study and Examination Techniques

He also wrote five reference books on his native Guyana. Mr. Balkaran taught courses in Internal Auditing, Management Accounting, and Quantitative Techniques, and was an external examiner to two Commonwealth universities.

He is a past President of the Toronto Chapter of the IIA and was recently made an Honorary Member of the chapter. Mr. Balkaran has also done several seminars in North America and the Caribbean on internal auditing related topics. He is a member of the IIA's Global Board of Research and Education Advisors, the *Internal Auditor* Editorial Advisory Board, and the Internal Audit Advisory Committee of the Treasury Board of Canada. Mr. Balkaran is also the founder of IIA-Guyana.

He currently works as a Senior Manager in the Advisory Practice of KPMG in Toronto.

Professional Bodies and Designations and Designatory Letters



ALBANIA

Institute of Authorized Chartered Auditors of Albania (IEKA)

Designation: Address: Ruruga Nikolla Tupe, Tirana,

Designatory Letters: Albania 355-42-34187 Accounting/Auditing

Profession: Telephone: 355-42-34187 Membership: Fax:

cela hysen@yahoo.com **Established:** E-mail:

Web:

ANDORRA

Centre Nacional d'Informatica d'Andorra (CNIA)

Designation: Address: Av. Santa Coloma, 91, **Designatory Letters:**

Andorra La Vella, Andorra

376-822-400 Information Technology **Profession: Telephone:** 376-828-218 Membership: Fax:

dbastida@andorra.ad Established: E-mail: www.andorra.ad Web:

ANGOLA

The Association of Economists, Technicians, Professionals of Accounting of Central Plateau of

Angola (AETPC)

Designation: Address: PO Box 645, Luanda, Republic of Angola

Designatory Letters: 244-2-264-651 Accounting/Economics **Profession:** Telephone: 244-2-395-393

Membership: Fax: wachimanda@yahoo.co.uk Established: E-mail:

Web:

The Association of Experts on Finance, Auditing, Management, and Accounting of Angola

Address: Street Higino Aires nr.22, 2nd **Designation:**

Designatory Letters:

Accounting/Mangement/ **Profession:** Radio Building, PO Box Auditing 645, Luanda, Republic of

Angola Membership:

Telephone: 244-923-406-777 **Established:** Fax:

E-mail: muhongo@snet.co.ao

Floor door nr. 15 TV-

Web:

ARGENTINA

Federación Argentina de Conseios Profesionales de Ciencias Económicas (FACPE)

Designation: Contador Público Licenciado en Address: Av. Córdoba 1367, Piso 6.

Administración Casilla Postal 1055.

Buenos Aires-CF 1053. **Designatory Letters:** CP (Contador Público)

Profession: Accounting Argentina

54-11-4813-2613 Telephone: Membership: Fax: 54-11-4813-8911 **Established:**

facpe@facpe.com.ar E-mail: Web: www. facpe.com.ar

Federación Argentina de Graduados de Ciencias Económicas

Designation:

Designatory Letters:

Accounting **Profession:**

Membership:

Established:

Address:

Viamonte 1592, Piso 3, OF 410, C1055ABD, Buenos

Aires, Argentina

54-374-1260 **Telephone:** 54-374-1260 Fax:

federacion@cgce.org E-mail: www.ciencias-Web: economicas.com

Consejo Profesional de Ciencias Económicas de la Ciudad Autónoma de Buenos Aires

Designation: Designatory Letters:

Actuarial Science **Profession:**

Membership: Established:

Address:

Viamonte No. 1549 – (1055) Ciudad Autónoma de

Buenos Aires, Argentina

5382-9200 **Telephone:** Fax:

E-mail: consejo@consejo.org.ar Web: www.cpcecf.org.ar

Instituto Actuarial Argentino

Designation:

Designatory Letters: Profession: Actuarial Science

Membership: Established: 1943 Address:

Address:

Suipacha 1111, Piso 5, 1368 Buenos Aires, Argentina

> Intoros de Argentina, Ave. Corrientes, 385- 5° Piso,

Buenos Aires 1327,

Telephone: Fax: E-mail: Web:

Instituto de Auditores

Designation: **Designatory Letters:**

Internal Auditing **Profession:**

Membership: Established:

Argentina Argentina Telephone: 54-1317-2805/371-5573

Fax: 54-1317-2841

E-mail: Web:

Instituto Argentino de Ejecutivos de Finanzas (IAEF)

Designation:

Designatory Letters: Investment Management **Profession:**

Membership: **Established:**

Address:

Tucuman, 612, Piso 4 (1049AAN), Buenos Aires, Argentina

Telephone: 54-11-4322-6222 Fax: 54-11-4322-4710 E-mail: webmaster@iaef.org.ar Web: www.iaef.org.ar

Consejo Asesor de Empresas Consultoras

Designation: **Designatory Letters:**

Management Consulting Profession:

Membership: Established:

Address:

Leando N. Alem 465 4 "g", 1003 Buenos Aires,

Argentina

Telephone: 54-11-4311-6299 54-11-4311-2722 Fax: E-mail: mz@lvd.com.ar

Web:

Asociación Argentina de Marketing

Designation:

Designatory Letters:

Profession:

Established:

Marketing

Address:

Argentina **Telephone:**

4322-3149

Viamonte 723, Piso 7 of 27.

1053 Buenos Aires.

4888-4326-7702 Fax: E-mail: AAM@AAMAR.com Web: www.aam-ar.com

ARMENIA

Association of Accountants and Auditors in Armenia

Designation:

Designatory Letters:

Profession:

Accounting Membership: **Established:**

Address:

31 K. Ulnetsu, Yerevan 375037, Republic of

Armenia

Telephone: 374-10-2416-63

347-10-2416-20 Fax: E-mail: hharutyunyan@aaa.am

Web: www.aaaa.am

AUSTRALIA

Accounting and Finance Association of Australia and New Zealand

Designation:

Designatory Letters:

Profession: Accounting

Membership:

Established:

Level 1, AFAANZ, 156 Address:

Bouverie Street, Carlton, Victoria, VIC 3053,

Australia

61-03-9349-5074 Telephone: Fax: 61-03-9349-5076 E-mail: info@afaanz.org

Web:

www.aanz.org

Association of Accounting Technicians Australia Ltd.

Designation:

Profession:

MAAT (Member of the **Designatory Letters:**

Association of Accounting

Technicians)

FMAAT (Fellow Member of the Association of Accounting

Technicians)

Accounting

Membership: **Established:** 2002 Address:

P.O. Box 18204, Collins St.

E., Melbourne, VIC 8003,

Australia

61-03-8665-3100 Telephone: 61-03-8665-3130 Fax: natoffice@aat.org.au

E-mail: Web:

www. aat.org.au

Web:

Association of Taxation and Management Accountants

Designation: Taxation and Management

Accountant

Designatory Letters: AMATMA (Affiliate Member of

the Association of Taxation and Management Accountant) ATMA (Associate Member of the Association of Taxation and Management Accountant)

MTMA (Member of the
Association of Taxation and
Management Accountant)
FTMA (Fellow Member of the
Association of Taxation and
Management Accountant)
IMATMA (International
Member of the Association of
Taxation and Management

Accountant)

Profession: Accounting

Membership: -Established: 1985

Address: Suite 2E, 9 Burwood Road, Burwood, NSW 2134.

Australia

 Telephone:
 61-2-9744-3153

 Fax:
 61-2-9744-3154

 E-mail:
 enquiries@atma.com.au

www.atma.com.au

Australian Accounting Standards Board

Designation: NA

Profession: Accounting
Designatory Letters: NA

Established: 1989

Address: PO Box 204, Collins St. W, VIC

8007 or Level 7, 600 Bourke Street, Melbourne, VIC 3000,

GPO Box 2820AA, Melbourne,

cpaonline@cpaaustralia.com.au

www.cpaaustralia.com.au

Victoria 3000, Australia

Australia

61-3-9606-9689

61-3-9602-1163

 Telephone:
 61-03-9617-7600

 Fax:
 61-03-9617-7606

 E-mail:
 standard@aasb.com.au

 Web:
 www.aasb.com.au

CPA Australia (formerly the Australian Society of Practising Accountants or ASCPA)

Address:

Fax:

E-mail:

Web:

Telephone:

Designation: Certified Practising Accountant

Designatory Letters: ASA (Associate of the

Australian Society of Certified Practising

Accountants)
CPA (Certified Practising

Accountant)
FCPA (Fellow of the Australian
Society of Certified Practising

Accountants)

Profession: Accounting Membership: 108,000

Established: Incorporated in 1952 although

its orgins date back to the

1880s

Financial Reporting Council

Designation: Designatory Letters: NA Accounting **Profession:**

Established:

Address: Charles Macek, Chairman, c/o

The Treasury Corporations and Financial Services Division, Langton Crescent, Canberra, ACT 2600,

Australia

Telephone: Fax:

chairman@frc.gov.au E-mail: Web: www.frc.gov.au

The Institute of Chartered Accountants in Australia

Designation: Chartered Accountant

Designatory Letters: ACA (Associate Member of the

Institute of Chartered Accountants in Australia) FCA (Fellow Member of the Institute of Chartered

Accountants in Australia)

Profession: Accounting Membership: 44,000 **Established:** 1928

Address: 37 York Street, Sydney, NSW

2000, Australia 61-2-9290-1344 **Telephone:** Fax: 61-2-9262-5469 E-mail: stephen@icaa.org.au Web: www.icaa.org.au/

National Institute of Accountants (NIA)

Designation:

ANIA (Associate of the **Designatory Letters:**

National Institute of Accountants) MNIA (Member of the National Institute of

Accountants)

FNIA (Fellow of the National Institute of Accountants)

Profession: Accounting Membership: 14,000 1923 **Established:**

Address:

Level 8, 12-20 Flinders Lane, Melbourne, Victoria 3000,

Australia

P O Box 18204, Collins St., East Melbourne, Victoria

8003. Australia

Telephone: 03-8665-3100 03-8665-3130 Fax: natoffice@nia.org.au E-mail: Web:

www.nia.org.au

The Institute of Actuaries of Australia

Designation:

Profession:

Designatory Letters:

AIAA (Associate of the Institute of Actuaries of

Australia)

FIAA (Fellow of the Institute of Actuaries of Australia)

Actuarial Science

Membership: 3,200 **Established:** 1897

Address:

Level 7, Challis House, 4 Martin Place, Sydney, NSW

2000, Australia

612-9233-3466 Telephone: 612-9233-3446 Fax:

E-mail: actuaries@actuaries.asn.au

Web: actuaries.asn.au/

Financial Services Institute of Australasia (FINSIA)

(FINSIA is the new face of the merger of the Securities Institute of Australia established in 1966 and the Australian Institute of Banking and Finance established in 1886)

Designation: --

Designatory Letters: A Fin (Associate Member of

the Financial Services
Institute of Australasia)
A Fin (Senior Associate

SA Fin (Senior Associate Member of the Financial Services Institute of

Australasia)

F Fin (Fellow Member of the Financial Services Institute of Australasia) SF Fin (Senior Fellow

Member of the Financial

Services Institute of Australasia)

Profession: Banking Membership: --Established: 2005 Address: Level 3, NAB House, 255

George Street, Sydney, NSW

2000, Australia 02-8248-6799

Fax: 02-8248-7696 E-mail: info@finsia-edu.au Web: www.finsia-edu.au

Chartered Institute of Company Secretaries in Australia

(the Australian Division of the Institute of Chartered Secretaries and Administrators [ICSA]).

Designation: Chartered Secretary **Designatory Letters:** ACIS (Associate Me

ACIS (Associate Member of both the Chartered Institute of Company Secretaries in Australia Ltd and the

Institute of Chartered Secretaries and Administrators)

FCIS (Fellow Member of both the Chartered Institute of Company Secretaries in Australia Ltd and the Institute of Chartered Secretaries and Administrators)

Profession: Corporate Governance

Membership: --

Established: 1891 in London, England and

1914 in Australia

Address:

Telephone:

GPO Box 1594, Sydney, New South Wales 2001, Australia

 Telephone:
 612-223-5744

 Fax:
 612-232-7174

 E-mail:
 info@csaust.com

 Web:
 www.csaust.com

Australian Institute of Credit Management

Designation:

Designatory Letters: AICM (Associate of the

Australian Institute of Credit

Management)

MICM (Member of the Australian Institute of Credit Management)

CCE (Certified Credit Executive)

Profession: Credit Management

Membership: --Established: -- Address:

Suite 202, 619 Pacific Highway, St. Leonards, NSW 2065,

Australia

 Telephone:
 61-02-9906-4563

 Fax:
 61-02-9906-5686

 E-mail:
 aicm@aicm.com.au

 Web:
 www.aicm.com.au

Financial Planning Association of Australia Ltd (FPA)

Designation:

Certified Financial Planner

Designatory Letters:

CFP (Certified Financial

Planner)

AFPA (Associate Member of the Financial Planning Association of Australia

Ltd.)

FPA (Aff) (Affiliate of the Financial Planning Association of Australia

Ltd.)

Profession: Financial Planning

Membership: 12,000 **Established:** 1992

Institute of Financial Services

Designation:

Designatory Letters: AIFS (Associate of the

Institute of Financial

Services) **Profession:** Financial Services

Membership: 1955 **Established:**

Address:

Address:

Telephone:

Fax:

E-mail:

Web:

PO Box 489, Darlinghurst, NSW 1300, Australia

PO Box 109, Collins Stret West,

Melbourne, VIC 8007,

Australia

www.fpa.asn.au

800-337-301

Telephone: 02-9283-5999 Fax: 02-9283-5993

E-mail: IFSoffice@ifs-inc.com.au www.ifs-inc.com.au Web:

Australian Human Resource Institute

Designation: Designatory Letters:

AHRI (Affiliate of the

Australian Human Resource

Institute)

MAHRI (Member of the Australian Human Resource

Institute)

CAHRI (Certified Professional of the Australian Human Resource Institute)

Profession: Human Resources

Management

Membership: **Established:**

Address:

Level 10, 601 Burke Street. Melbourne, VIC 3000,

Australia

61-03-9918-9200 Telephone: 61-03-9918-9201 Fax: enquiries@ahri.com.au E-mail: www.ahri.com.au Web:

The Australian Computer Society Inc. (ACS)

Designation: Designatory Letters:

Information Technology Profession:

Membership: 1966 **Established:**

Address:

PO Box Q534, Queen Victoria Building, Sydney, NSW

1230, Australia.

Telephone: 02-9299-3666 02-9299-3997 Fax: E-mail: info@acs.org.au Web: www.acs.org

Association of Financial Advisers Ltd.

(formerly the Australian Lifewriters Association established in 1946)

Designation: Designatory Letters:

Insurance

Profession: Membership: 1997 **Established:**

Telephone:

Address: PO Box 132, Deakin West, ACT 2600, Australia. 06-285-1986/800-656-009

Fax: 06-285-2022

info@afa.asn.au E-mail: Web: www.afa.asn.au

Address:

Telephone:

Fax:

Web:

E-mail:

Australia and New Zealand Institute of Insurance and Finance

Certified Insurance **Designation:**

Professional

Designatory Letters: CIP (Certified Insurance

Professional)

(Aff.) ANZIIF (Affiliate Member of the Australian and New Zealand Institute of

Insurance and Finance) (Assoc.) ANZIIF (Associate Member of the Australian and New Zealand Institute of Insurance and Finance) (Snr. Assoc.) ANZIIF (Senior Associate Member of the

Australian and New Zealand Institute of Insurance and

Finance)

(Fellow) ANZIIF (Fellow Member of the Australian and New Zealand Institute of Insurance and Finance)

Insurance/Finance **Profession:**

Membership: **Established:**

Institute of Internal Auditors-Australia (IIA--Australia).

Designation: NA

NA **Designatory Letters:**

Internal Auditing **Profession:**

2,600 Membership: 1952 **Established:**

Address:

Level 7, 133 Castlereagh St., Sydney, NSW 2000,

Australia

Level 17, 31 Queen Street, Melbourne, VIC 3000,

Australia

61-03-9629-4021 61-03-9629-4204

ceo@institute.com.au

www.theinstitute.com.au

Telephone: 61-02-9267-9155/800-236-366 61-02-9264-9240/800-644-380 Fax:

E-mail: enquiry@iia.org.au Web: www.iia.org.au

Australian-Asian Institute of Civil Leadership (AAICL)

Designation:

Designatory Letters:

AAICL(Associate of the

Australian-Asian Institute of Civil Leadership)

MAICL (Member of the Australian-Asian Institute of

Civil Leadership) FAICL (Fellow of the Australian-Asian Institute of Civil Leadership)

HonFAAICL (Honourary Fellow of the Australian-Asian Institute of Civil

Leadership)

Profession: Management

Membership: **Established:**

Address:

P.O. Box 7577, Garbutt, QLD

4814, Australia

Telephone: Fax:

E-mail: Web: www.uk-geocities.com/

instituteofcivilleadership.

institute.html

Australian Institute of Management

Designation: NA **Designatory Letters:** NA

Management **Profession:** 25,000 Membership: 1941 **Established:**

Address: 181 Fitzroy Street, St. Kilda,

VIC 3182, Australia 61-03-9534-8181 61-03-9534-5250

E-mail: enquiry@aim.com.au Web: www.aim.com.au

Telephone:

Telephone:

Fax:

E-mail:

Web:

Fax:

Institute of Certified Management Accountants of Australia

Certified Management Designation:

Accountant

CMA (Certified Management **Designatory Letters:**

Accountant)

AMA (Associate Management

Accountant) GMA (Graduate Management

Accountant) MAA (Management

Accountant Affiliate) Management Accounting

Membership: Established: 1996 Address: CMA House, Monash

> Corporate Centre, Unit 5, 20 Duerdin Street, Clayton North, VIC 3168, Australia

61-03-9544-7913 61-03-9544-7299 info@cmawebline.org www.cmawebline.org

Institute of Management Consultants in Australia Inc. (IMC)

Designation:

Profession:

Certified Management Consultant

Designatory Letters: CMC (Certified Management

Consultant)

AIMC (Associate Member of the Institute of Management

Consultants)

MIMC (Member of the Institute of Management Consultants)

FIMC (Fellow Member of the Institute of Management

Consultants)

Profession: Management Consulting

Membership: 987 Established: 1969

Address:

P.O. Box 7443, Melbourne, VIC 3004, Australia 61-1-800-240-264 Telephone:

Fax: 61-1-800-211-284 membership@ami.org.au E-mail: www.ami.org.au

Web:

Marketing

Membership: **Established:** 1933 E-mail: Web:

Fax:

Address:

Telephone:

PO Box 193, Surrey Hills, VIC 3127, Australia 800-800-719

613-3989-1986 imc@imc.org.au www.managementconsultants.com.au

Australian Marketing Institute (AMI) Certified Practising Marketer

Designation: Designatory Letters:

Profession:

CPM (Certified Practising

Marketer)