

University of Mississippi

eGrove

---

Guides, Handbooks and Manuals

American Institute of Certified Public  
Accountants (AICPA) Historical Collection

---

4-1992

## Foreign Accountancy Institutes, April 1992

American Institute of Certified Public Accountants (AICPA)

Follow this and additional works at: [https://egrove.olemiss.edu/aicpa\\_guides](https://egrove.olemiss.edu/aicpa_guides)



Part of the [Accounting Commons](#)

---

April 1992

FOREIGN ACCOUNTANCY INSTITUTES

ARGENTINA

Federacion Argentina de Graduados en  
Ciencias Economicas  
Viamonte 1592 Piso 3  
Buenos Aires 1055

Jose Cumbo Nacheli, Secretary  
Horacio Lopez Santiso, President

Federacion Argentina de Consejos  
Profesionales en Ciencias Economicas  
Viamonte 1145, 3.A  
Buenos Aires 1053

Jorge W. Lolo, President

ASEAN Federation of Accountants

c/o The Institute of Certified Accountants  
and Auditors of Thailand  
160/31-3, 9th Floor  
ITF-Silom Palace Building  
Bangrug, Bangkok 10500  
Thailand  
TEL: 662-2800900      FAX: 662-2800855

President: Prof. Thavach Phusitphoyakai  
Secretary-General: Mr. Paitoon Taveebhol

**AUSTRALIA**

Australian Society of CPAs  
CPA House  
170 Queen Street  
Melbourne, Victoria 3000  
Telex: 32283-ASAML  
FAX: (03)-6708901

Michael F. McKenna, Exec. Director  
Graeme W. McGregor, National President

Institute of Chartered Accountants in  
Australia  
GPO Box 3921 NSW  
37 York Street  
Sydney 2001  
Telex: 26534

Stephen Harrison, Exec. Director  
Peter Middleton, President

**AUSTRIA**

Institut Osterreichischer Wirtschaftsprufer  
Bennoplatz 4  
A-1081 (Vienna)

**BAHAMAS**

Bahamas Institute of Chartered Accountants  
P.O. Box N-7037  
Nassau

**BANGLADESH**

The Institute of Chartered Accountants  
of Bangladesh  
Chartered Accountants Bhaban  
16-17 Kawran Bazar  
Commercial Complex  
Dhaka 8

M. Yunus Uddin Secretary  
Abdul Hafiz Choudhury, President

Institute of Cost and Management  
Accountants of Bangladesh  
ICMA Bhavan Nilkhet  
Post Box 2629  
Dhaka 1205

Uttam Ali Miah, President

**BELGIUM**

College Nationale des Experts  
Comptables de Belgique  
49 Rue de Congres  
Brussels 1050

L'Institut des Reviseurs d'Enterprises  
Avenue Marnix 22  
Brussels 1050

Andre Hoste, President

Chambre Belge des Comptables  
2 Galerie de la Reine  
Brussels 1000

Institut des Reviseurs Agrees  
par la Commission Bancaire  
Avenue Louise 99  
Brussels 1050

**BELIZE**

Institute of Chartered Accountants of  
Belize  
22 Regent Street  
P.O. Box 1235  
Belize City, Belize

**BERMUDA**

The Institute of Chartered Accountants  
of Bermuda  
P.O. Box HM 1625  
Hamilton HM GX  
FAX: (809) 295-3121  
TEL: (809) 292-7479

Mrs. Sandra Mayor, Executive Director

**BOLIVIA**

Colegio de Contadores de Bolivia  
Edificio Litoral Piso 7 Of. 1  
Av. Mariscal Santa Cruz esq. Calle Colon  
Casilla No. 21414  
La Paz

Colegio de Profesionales de Ciencias  
Economicas de Boliva  
St. Velasco No. 655  
Casilla de Correo No. 601  
Santa Cruz

**BOTSWANA**

Association of Accountants in Botswana  
P.O. Box 448  
Gaberone

**BRAZIL**

Instituto Brasileiro de Contadores-Ibracon  
Rua Barao de Itapetininga  
151-11 Andar CJ 114  
Sao Paulo 01042, SP

Osmar Schwacke, President

**BURMA**

Burma Society of Accountants  
54 Latha Street  
Rangoon

**CANADA**

The Canadian Institute of Chartered  
Accountants  
150 Bloor Street West  
Toronto, Ontario M5S 2Y2  
Telephone: 416-962-1242  
Telex: 06-22835

Kenneth C. Fincham, Exec. Director  
Donald E. Gass, President

Certified General Accountants' Association  
of Canada  
Suite 740 - 1176 West Georgia Street  
Vancouver, B.C. V6E 4A2

Ernest J. Boudreau, President  
Douglas J. MacDonald, Exec. V.P.

The Society of Management Accountants of  
Canada  
154 Main Street East  
P.O. Box 176 M.P.O.  
Hamilton, Ontario L8N 3C3

W. H. Steeves, President  
A. N. Perron, First V.P.  
K. R. Diebel, Second V.P.

**CHILE**

Colegio de Contadores de Chile, A.C.  
Dieciocho 121  
Casilla 10201  
Santiago

Julio Superby Rios, Secretary General  
Jose Canessa Meza, President

**CHINA**

Accounting Society of China  
Ministry of Finance  
San Li He - Beijing  
People's Republic of China  
Telex: 22852 CCAFM CN

Yang Ji-Wan, Vice Chairman/Sec. Gen.

National Federation of Certified Public  
Accountants Associations of the Republic  
of China  
9th Floor  
1 Nan-Hai Road  
Sec. 4  
Taipei, Taiwan  
Republic of China  
Telex: (02) 3945290-3  
FAX: (02) 3972573

Z.P. Song, Exec. Secretary  
Fong-Lin Tsai, President

The Chinese Institute of Certified Public  
Accountants  
2 Nan Heng Jie San Lie He,  
Xi Cheng Qu, Beijing 100045

Yang Jiwan, President  
Xie Ming, Honorary President

**COLOMBIA**

Instituto Nacional de Contadores Publicos  
de Colombia  
Carrera 71, 27-52 piso 4o.  
Apartado aereo 6275  
Bogota, D.E.

Jorge Jimenez Preciado, President

**COSTA RICA**

Colegio de Contadores Publicos de  
Costa Rica  
Apartado 4368  
San Jose

Adonai Ibarra Bejarano, President



**CUBA**

Asociation de Contadores de Cuba en  
el Exilio  
4545 N.W. 7th Street, Suite 14  
Miami, Florida 33126  
Telephone: (305) 444-3571

Antonio Garcia Quintana, Secretary  
Ramon Martinez, President

**CYPRUS**

The Institute of Certified Public  
Accountants of Cyprus  
Charalambides Building  
4th Floor  
Grivas Dighenis Avenue  
P.O. Box 1657  
Nicosia, Cyprus  
Telephone: 459866

Savvas E. Savvides, President

**DENMARK**

Foreningen af Registrerede Revisorer  
Frr-Huset  
Flintholm Alle 8  
Postboks 90  
DK 2000 Frederiksberg  
Telex: 22491

B. Niemann Olsen, Exec. Director

Foreningen af Statsautoriserede Revisorer  
Kronprinsessegade 8  
1306 Copenhagen DK

**DOMINICAN REPUBLIC**

Instituto de Contadores Publicos de la  
Republica Dominicana  
Edificio Induca, 2da. planta  
Ave. Jose Ortega y Gasset esq. Ave.  
San Martin  
Apartado postal 1082  
Santo Domingo

Victor Abreu Paez, President

**ECUADOR**

Federacio Nacional de Contadores  
del Ecuador  
Calle Acuna 637 y Av America  
Casilla 2197  
Quito

Jorge Carrera Reascos, President

**EGYPT**

Egyptian Society of Accountants and Auditors  
P.O. Box 216  
Cairo

Mohammed Abdel Fattah Ibrahim, President

**EL SALVADOR**

Asociacion de Contadores Publicos de  
ed Salvador  
Villa Fontana Rosa  
Calle la Reforma 133  
Colonia San Benito  
San Salvador

Jose Aristides Mendoza Lopez, President

Corporacion de Contadores de el Salvador  
Villa Fontana Rosa  
Calle la Reforma 133  
Colonia San Benito  
San Salvador

Isabel Tomas Aguirre, President

**ENGLAND**

Institute of Chartered Accountants in  
 England and Wales  
 Chartered Accountants' Hall  
 Moorgate Place  
 P.O. Box 433  
 London EC2P 2BJ  
 Telephone: 1-628-7060  
 Telex: 884443; FAX: 071-920-0547

Andrew Colquhoun, Secretary  
 Mike Lickiss, President

The Chartered Institute of Management  
 Accountants  
 63 Portland Place  
 London W1N 4AB  
 Telex: 25816 CIMA G; FAX: 071-631-5309

J. A. Likierman, President  
 Douglas McRae, Vice President  
 Philip Hewitt, Vice President

The Chartered Institute of Public Finance  
 and Accountancy  
 3 Robert Street  
 London WC2N 6BH

The Association of Cost and Executive  
 Accountants  
 Tower House  
 141-149 Fonthill Road  
 London N4 3HF  
 Telex: 23411

The Right Honourable The Earl Grey,  
 President  
 Sushil K. Das Gupta, Secretary General

The Association of International Accountants  
 2-10 St. John Street  
 Bedford, England MK42 0DW

Richard C. Demeritte, Chairman

The Chartered Association of Certified  
 Accountants  
 29 Lincoln's Inn Field  
 London WC2A 3EE

Stanley Thomson, President  
 R. Dudman, Secretary

**ETHIOPIA**

Ethiopian Professional Associations of  
Accountants and Auditors  
P.O. Box 457  
Addis Abada

**FIJI**

Fiji Institute of Accountants  
Fiji Professional Centre  
21 DesVouex Road  
P.O. Box 681  
Suva

Mumtaz F. Ali, Registrar

**FINLAND**

KHT - Yhdistys Foreningen CGR  
Fredrikinkatu 61A  
00100 Helsinki 10  
Finland

Sune Almquist, President

Finnish Federation for Accounting Firms  
(Kirjanpitotoimistojen Liitto R.Y.)  
Fredrikinkatu 63 A 7  
SF-00100  
Helsinki  
FAX: 358-0-6949596

**FRANCE**

Ordre des Experts Comptables et des  
Comptables Agrées  
109 Boulevard Malesherbes  
75008 Paris  
Telex: ORDREXP 64 0994

Philippe Grillaut-Laroche,  
Director-International Affairs  
Francois Fournet, President

Compagnie Nationale de Commissaires aux  
Comptes  
6 rue de l'Amiral-de-Coligny  
75001 Paris  
Telex: CINACO 240 564

Raphael Gualino, Secretary General  
Rene Ricol, President

**GERMANY**

Institut der Wirtschaftsprüfer in  
Deutschland  
Tersteegenstrasse 14  
Postfach 32 05 80  
4000 Dusseldorf 30  
Telex: 8584270 IDW D

Horst Kaminski, Exec. Director  
Jurgen Wichmann, President

**GHANA**

Institute of Chartered Accountants  
P.O. Box 4268  
Liberty Avenue  
Swanmill, Accra

**GREECE**

Institute of Certified Public Accountants  
of Greece  
28 Kapodistriou Street  
Athens 147

G.C. Tsekouras President  
Mrs. Cl. Karatsoli, Secretary

The Institute of Incorporated Public  
Accountants  
53, Patission Street  
GR-104 33 Athens, Greece

Th. Exadactylos, President

Association of Certified Accountants  
and Auditors of Greece  
POB 30368, 105 63  
Athens

Stefanos Y. Pantzopoulos, President

**GUATEMALA**

Corporacion de Contadores de Guatemala  
61, Avenida 9-50 Zona 1  
Apartado Postal 441  
Guatemala, C.A.

Carlos A. Amaya Pardo, Director  
Robert A Betancourt Cordova, Secretary

Instituto Guatemalteco de Contadores  
Publicos Auditores  
Edificio PANAM 6to  
6a. Ave. 11-43 Zona 1  
Ofs. 8-3 y 4 6to nivel  
Guatemala, C.A.

Rudy R. Castaneda, President  
Otto Franco, Secretary

Colegios de Economistas, Contadores  
Publicos y Auditores  
Avenida Elena 14-45 Zona 1  
Guatemala

Asociation Nacional de Contadores  
Apartado 488  
Guatemala City

**GUYANA**

Institute of Chartered Accountants of Guyana  
P.O. Box 786  
Georgetown, Demerara

**HAITI**

Ordre des Comptables Professionnels Agrees  
D'Haiti  
196, Angle Lalue et lere  
Impasse Lavaud (Etage)  
Port-Au-Prince



**HONDURAS**

Colegio de Peritos Mercantiles &  
Contadores Publicos de Honduras  
Apartado Posal 588  
Tegucigalpa, D.C.  
Honduras, C.A.

Augustin Quesada Rivera, President  
Sigfredo Bustillo Herrera, Vice President

**HONG KONG**

Hong Kong Society of Accountants  
17th Floor, Belgian House  
77-79 Gloucester Road  
Wanchai, Hong Kong  
FAX: (852) 5-8656603

Louis L.W. Wong, Registrar  
Felix F.K. Chow, President  
Dudley Harding, Vice President

Association of Chartered Accountants in  
Hong Kong  
P.O. Box 13428  
Hong Kong

**ICELAND**

Felag Loggiltrá Endurskodenda  
P.O. Box 945  
Reykjavik

**INDIA**

Institute of Chartered Accountants of India  
P.O. Box 7100  
Indraprastha Marg  
New Delhi 110 002  
Telex: 031-62236 CICA In

R.L. Chopra, Secretary  
K.M. Agarwal, President  
N.C. Sundarajan, Vice President

The Institute of Cost and Works Accountants  
of India  
12 Sudder Street  
Calcutta 700 016  
Telex: 21-5503 ICWA IN

D.C. Bhattacharyy, Secretary  
J.K. Puri, President

**INDONESIA**

Indonesian Institute of Accountants  
Gatot Subroto St., KAV 54  
Wisma Baja Bldg., 7th Floor  
Jakarta 12790  
(021) 520-0690  
(021) 520-1614  
FAX: (021) 520-0732

Subekti Ismaun, General Chairman (President)

**IRELAND**

Institute of Chartered Accountants in  
Ireland  
87-89 Pembroke Road  
Ballsbridge  
Dublin 4  
Telex: 30567

Roger F. Hussey, Director  
Robert L. Donovan, Secretary  
James R. Gallagher, President

The Institute of Certified Public  
Accountants in Ireland  
22 Upper Fitzwilliam Street  
Dublin 2

**ISRAEL**

Institute of Certified Public Accountants in  
Israel  
1 Montefiore Street  
P.O. Box 29281  
Tel-Aviv 61292  
FAX: 03-5103105

Joseph Shachak, President

**ITALY**

Consiglio Nazionale dei Dottori  
Commercialisti  
Via Poli 29  
Rome 00187

Dr. Giuseppe Bernoni, President

Consiglio Nazionale dei Ragionieri e  
Periti Commerciali  
Via F. Paisiello 24  
Rome 00198

Federazione Nazionale del Collegi  
dei Ragionieri  
Piazza Scuole Pie  
7-9 Bis.  
16123 Genoa  
Istituto di Ricerche Economico-Aziendali  
Piazza Arbarello, 8  
Turin

**JAPAN**

Japanese Institute of Certified Public  
Accountants  
5-18-3, Hongo 5 chome  
Bunkyo-ku  
Tokyo 113, Japan  
Telex: 2722489 JICPA J

Eiichi Shiratori, Exec. Director  
Kazuo Yamagami, President

**JORDAN**

Arab Society of Certified Accountants  
Housin Bank Center, 7th Flor  
Near the Ministry of Interior  
P.O. Box 921100  
Amman, Hashemite  
Kingdom of Jordan

or

Arab Society of Certified Accountants  
ASCA House  
148 The Strand  
London, England, WC2R IJA  
Telex: 297154 ASCA G

Talal Abu-Ghazaleh, President

**KENYA**

Association of Accountants in East Africa  
P.O. Box 40716  
Nairobi

Institute of Certified Public Accountants of  
Kenya  
P.O. Box 59963  
Nairobi

Mathias Keah, Chairman

**KUWAIT**

Arab Society of Certified Accountants  
Souk al-Kabir Building, 9th Floor  
Fahad Al-Salem Street  
P.O. Box 4628 Safat  
13047-Kuwait-Safat

Samar El-labbad Coordinator

**LIBERIA**

Liberian Institute of CPAs  
P.O. Box 4179  
Monrovia

Henry Lee Barrett, Executive Director

**LUXEMBOURG**

Ordre des Experts Comptables Luxembourgeois  
7 rue Alcide de Gasperi  
B.P. 1362  
1013 Luxembourg - Kirchberg

Victor Steichen, President  
Rodolphe Gerbes, Vice President

**MALAYSIA**

Malaysian Association of Certified Public  
Accountants  
15 Jalan Medan Tuanku  
50300 Kuala Lumpur  
Malaysia  
Telex: MA 30418

Zainal Abidin Putih, President  
Ms. Koh Tan Shook Kheng, Secretary

Malaysian Institute of Accountants  
111 Kompleks Antarabangsa  
Jalan Sultan Ismail  
50250 Kuala Lumpur  
Telex: MA 21207  
FAX: 03-2412614

Hj Hanifah Noorden, President

**MALTA**

The Institute of Accountants  
1 Wilga Street  
Paceville, St. Julians  
Malta

J.N. Tabone, President  
F. Mifsud Bonnici, Vice President

**MEXICO**

Instituto Mexicano de Contadores Publicos  
Tabachines 44  
Bosques de las Lomas  
Mexico 11700, D.F.

Roberto A. Contreras-Gamboa, Exec. Dir.  
Armando del Barrio, President

Colegio de Contadores Publicos de  
Mexico, A.C.  
Dolores 17  
40 Mexico, 1 D.F.

**MIDDLE EAST**

Middle East Society of Associated  
Accountants  
P.O. Box 6972  
Beirut, Lebanon

George S. Aweida, President  
Fuad A. Ghareeb, Executive Secretary

**MONACO**

Conseil de l'Ordre des Experts  
Comptables de Monaco  
30 Boulevard Princesse Charlotte  
Monte Carlo

**NETHERLANDS**

Nederlands Instituut van  
Registeraccountants  
A.J. Ernststraat 55  
Postbus 7984  
1008 AD Amsterdam  
Telex: 18867 nivra nl.  
FAX: 020-443131

Henk Volten, Executive director  
Dr. Jan L.M.J. Obers, President

**NEW ZEALAND**

New Zealand Society of Accountants  
Willbank House  
57 Willis Street  
P.O. Box 11342  
Wellington  
Telephone (4) 738-544  
FAX: 64-4-726282

K. Ross Macdonald, Exec. Director  
A.R. (Tony) Burn, President

**NICARAGUA**

Colegio de Contadores de Nicaragua  
Apartado 1172  
Managua, Nicaragua, C.A.

Pedro Santamaria Solorzano, Secretary  
Oscar Rosales Rivera, President

**NIGERIA**

The Institute of Chartered Accountants of  
Nigeria  
Idowu Taylor Street  
Victoria Island  
P.O. Box 1580  
Lagos  
FAX: 01-610304

J.O. Omidiora, President  
G.M. Okufi, Registrar/Chief Executive

**NORWAY**

Norges Statsautoriserede Revisorers Forening  
Uranienborg terrasse 9  
Oslo 3

Norwegian Association of Accountants  
(Norske Regnskapsøkonomers Forening)  
Box 9324  
Valerenga, N-0610  
Oslo 6  
FAX: 47-2-570003



**PAKISTAN**

The Institute of Chartered Accountants of  
Pakistan  
G-31/8, Kehkashan, Clifton  
Karachi - 75600-11  
FAX: 44(01)379-0048

Ebrahim Sidat, President  
S.A.M. Amjad, Secretary

Institute of Cost and Management  
Accountants of Pakistan  
Hussain Shah Shaheed Road  
Soldier Bazaar  
P.O. Box 7284  
Karachi - 3

Zahid Husain Subzwari, Exec. Director  
Riyaz H. Bokhari, President

**PAPUA NEW GUINEA**

Papua New Guinea Association of Accountants  
P.O. Box 5831  
Boroko, N.C.D.  
Papua New Guinea

M.A. Gehde, Secretary

**PANAMA**

Colegio de Contadores Autorizados de Panama  
Calle 31 Este no. 32  
Apartado 1101  
Panama 1

Asociacion de Mujeres Contadores de Panama  
Edificio Santa Monica  
Urb. Campo Alegre Calle 52  
y Ricardo Arias local 20-6  
Apartado Postal 4103  
Panama 5

Asociacion de Contadores Publicos  
Autorizados de Panama  
Apartado 6-4835  
Ed Dorado

Diogenes Ardines, President

**PARAGUAY**

Colegio de Contadores del Paraguay  
Yegros 860  
Casilla de Correo no. 2932  
Asuncion

Dr. Miguel Angel Alarcon Rios, President

**PERU**

Federacion de Colegios de Contadores  
Publicos del Peru  
Av. Arequipa 998 y Av. Alejandro Tirado 181  
Apartado 140386  
Lima 14

Victor Vargas Calderon, President

Instituto de Contadores del Peru  
Carabaya 780  
Lima

**PHILIPPINES**

Philippine Institute of Certified Public  
Accountants  
PICPA Building  
700 Shaw Boulevard  
Mandaluyong  
P.O. Box 1440  
Metro Manila

Cleotilde Protomartir, Exec. Director  
Fortunato B. Cruz, President

**PUERTO RICO**

Colegio de Contadores Publicos Autorizados  
de Puerto Rico  
Edificio Esquire 2do. piso  
Calle Vela esq. Ponce de Leon  
Hato Rey, PR 00918  
Call Box 73152  
San Juan, PR 00936

**PORTUGAL**

Sociedade Portuguesa de Contabilidade  
Rua Barato Salgueiro 1, 2 E  
1100 Lisbon 2

**SAMOA**

Western Samoa Society of Accountants  
P.O. Box 146  
Apia, Western Samoa

Attention: Lamsam Tuigamala Anetipa

**SCOTLAND**

Institute of Chartered Accountants of  
Scotland  
27 Queen Street  
Edinburgh EH2 1LA  
Telephone: 031-225-5673  
Tlex: 727530  
Telefax: 031-225-3813

Peter W. Johnston, Chief Executive &  
Secretary  
Ian N. Tegner, President

**SENEGAL**

Amicale des Comptables Professionnels  
du Senegal  
Chambre de Commerce de Dakar  
B.P. 118  
Dakar

Aly Mboup, President

**SINGAPORE**

Institute of Certified Public Accountants  
of Singapore  
116 Middle Road #09-01/04  
ICB Enterprise House  
Singapore 0718  
Telex: RS 29208 SINAC

Keith A.K. Tay, President  
Lee Wai Kok, Exec. Director

**SOLOMON ISLANDS**

Institute of Solomon Islands Accountants  
(ISIA)  
GPO Box 33  
Honiara

Barry Clarke, Secretary

**SOUTH AFRICA**

The South African Institute of Chartered  
Accountants  
Integritas  
7 Zulberg Close  
Bruma Lake 2198  
P.O. Box 59875  
Kengray 2100  
Telephone: 622-6655  
Telex: 4-89529 SA  
Telefax: (011) 622-3321

Kenneth G. Mockler, Exec. Director  
Russell H.C. Peters, President

**SOUTH KOREA**

Korean Institute of Certified Public  
Accountants  
KICPA Building  
46-22 Soosong Dong Chongro-KU  
Seoul, Korea  
FAX: (02) 737-8768

Doo-Hwang Kim, President  
Yung-Chul Kim, Vice President

**SPAIN**

Spanish Association of Accounting and Tax  
Administration  
Alberto Aguilera  
31, 5 derecha  
28015 Madrid

Jose Barea Tojeiro, President

Consejo Superior de Colegios Oficiales  
de Titulares Mercantiles de Espana  
Orellena, 5  
28004 Madrid

**SRI LANKA**

The Institute of Chartered Accountants of  
Sri Lanka  
30A Longden Place  
Colombo 7

Lakshman Perera, Secretary  
L.R. Watawala, President

Institute of Cost and Management  
Accountants  
3 Havelock Road  
Colombo 7

**ST. LUCIA**

Institute of Chartered Accountants of  
St. Lucia  
P.O. Box 195  
Castries  
St. Lucia

N.P. Husbands, Chairman  
J.E. Lucas, Secretary

**SWEDEN**

Foreningen Auktoriserade Revisorer  
Norrtullsgatan 6  
Box 6417  
S-113-82 Stockholm  
FAX: 46-8-341461

Bjorn Markland, Sec. General  
Olle Herolf, President

Swedish Association of Accounting  
Consultants  
(Sveriges Redovisningskonsulters Forbund)  
Box 143, S-791 23  
Falun  
FAX: 46-23-63788

Swedish Association of Accountants and  
Auditors  
(Sveriges Bokforeings-och Revisionsbyraers  
Forbund)  
Bredgatan 33  
S-293 00  
Olofrstrom  
FAX: 46-454-40323

**SWITZERLAND**

Schweizerische Treuhand-und  
Revisionskammer  
Limmatquai 120  
8001 Zurich

Martin Imbach, President

**TANZANIA**

Tanzania Association of Accountants  
P.O. Box 459  
Dar es Salaam

The National Board of Accountants  
and Auditors  
NIC Investment House  
P.O. Box 5128  
Dar es Salaam

**THAILAND**

Institute of Certified Accountants and  
Auditors of Thailand  
160/31-3, 9th floor  
ITF Silom Palace Building  
Bangruag, Bangkok 10500

Nontaphon Nimsomboon, Sec. General

**TURKEY**

Turkiye Muhasebe Uzmanlari Dernegi  
P.O. Box 508  
Karakoy, Istanbul

The Union of Chambers of Registered  
Bookkeepers & Certified Public Accountants  
of Turkey  
Cinnah Caddesi No. 40/14  
06690 Cankaya-Ankara

Prof. Dr. Kamil Buyukmirza, President

**URUGUAY**

Colegio de Doctores en Ciencias Economicas  
y Contadores del Uruguay  
Colonial 981, piso 1  
Montevideo

Hugo Martinez Quaglia, Secretary  
Alberto Tisnes, President



**VENEZUELA**

Asociacion de Contadores de Venezuela  
Apartado del Este 61325  
Caracas

Eduardo J. Garcia, President  
Emerio Marvare, Gen. Secretary

Federacion de Colegios de Contadores  
Publicos de Venezuela  
Apartado 61548  
Caracas

Colegio Nacional de Tecnicos en Contabilidad  
Apartado del Este 61325  
Chacao - Caracas

**WEST INDIES**

The Institute of Chartered Accountants of  
Barbados  
P.O. Box 111  
Bridgetown, Barbados

Institute of Chartered Accountants of  
Jamaica  
8 Ruthven Road  
P. O. Box 333  
Kingston 10  
Jamaica

John W. Clarke, Executive Director  
Lancelot F. Reynolds, President

Institute of Chartered Accountants of  
Trinidad and Tobago  
67 Independence Square  
P. O. Box 864  
Port of Spain, Trinidad

Judy Ann Scott, Secretary  
Leonardo Ambrose, President

**YUGOSLAVIA**

Yugoslav Association of Accountants and  
Financial Experts  
Njegoseva 19  
11000 Belgrade

**ZAMBIA**

Zambia Association of Accountants  
The Professional Centre of Zambia  
P. O Box 3730, Chadwick House  
Chachacha Road, Lusaka

**ZIMBABWE**

The Institute of Chartered Accountants of  
Zimbabwe  
52 Gordon Avenue  
Fourth Street  
P. O. Box 8197  
Causeway, Salisbury

John David Jordan, Executive Director/  
Registrar

**INTERNATIONAL ORGANIZATIONS****IAA**

Interamerican Accounting Association  
Edificio Hache, John F. Kennedy Avenue  
Apartado Postal 1467  
Santo Domingo, Dominican Republic

Juan R. Herrera Guzman, President  
Victor Abreu Paez, Executive Secretary

(809) 686-0792

(809) 687-5161

FAX: (809) 685-9354

**IASC**

International Accounting Standards Committee  
41 Kingsway  
London WC2B 6YU  
England  
Telex: 295-177 (IASC G)  
FAX: +44 (01) 379-0048  
Telephone: 01-240-8781

Arthur Wyatt, Chairman  
David H. Cairns, Sec. General

**IFAC**

International Federation of Accountants  
540 Madison Avenue  
New York, NY 10022

Richard Wilkes, President

**CAPA**

Confederation of Asian and Pacific  
Accountants  
P.O. Box 4516  
Manila, Philippines 2800

William J. Mercer, President  
Rosario C. Manahan, Exec. Secretary

**FEE**

Federation des Experts Comptables European  
83 rue de la loi  
1040 Brussels  
Belgium  
Telex: 241 05

Hermann Nordemann, President  
John Hegarty, Sec. General

\*\*\*\*\*

Prepared by the AICPA - State Society Relations Division