

Regulation 2.300 “Qualifications for Members Registration”

Table I

Recognized bodies of professional accountants of the EU

	Country	Title of Auditor	Professional Organization
1	Austria	Wirtschaftspruefer	The Austrian Chamber of Tax Advisors and Public Accountants (Kammer der Steuerberater und Wirtschaftsprüfer (KSW))
2	Belgium	Revisieur d' Entreprises	Institute of Registered Auditors (Instituut van de Bedrijfsrevisoren - Institut des Réviseurs d'Entreprises (IBR-IRE))
3	Bulgaria	Registered Auditor	Institute of Certified Public Accountants in Bulgaria (ICPAB/IDES)
4	France	Commissaire aux	Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes (CNCC))
5	Germany	Wirtschaftspruefer	Institute of Public Auditors in Germany (Institut der Wirtschaftspruefer (IDW)) Chamber of Public Accountants (Wirtschaftsprüferkammer (WPK))
6	Denmark	Statsautoriseret Revisor	Danish Auditors (Foreningen at Statsautoriserede Revisorer (FSR))
7	Greece	Ορκωτός Ελεγκτής	Institute of Certified Public Accountants of Greece (Σώμα Ορκωτών Ελεγκτών Λογιστών (ΣΟΕΛ))
8	Estonia	Auditor	Estonian Auditors' Association (Audiitorkogu (EAA))
9	Ireland	Chartered Accountant Certified Public Accountant	Chartered Accountants in Ireland Certified Public Accountant
10	Spain	Censor Jurado de Cuentas	Institute of Chartered Accountants of Spain (Instituto de Auditores - Censores Jurados de España (ICJCE))
11	Italy	Dottore Commercialista	National Board of Professional Chartered Accountants (Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (CNDCEC))
12	Croatia	Certified Auditor	Croatian Audit Chamber (Hrvatska Revizorska Komora (HRK))
13	Latvia	Sworn (certified) auditor	Latvian Association of Certified Auditors (Latvijas Zvērinātu Revidentu Asociācija (LZRA))
14	Lithuania	Auditorius	Lithuanian Chamber of Auditors (Lietuvos Auditorių Rūmai(LAR))
15	Luxembourg	Revisieur d' Enterprises	Lithuanian Chamber of Auditors (Lietuvos Auditorių Rūmai(LAR))
16	Malta	Certified Public Accountant	The Malta Institute of Accountants (MIA)
17	Netherlands	Registeraccountant	The Royal Netherlands Institute of Chartered Accountants (Koninklijke Nederlandse Beroepsorganisatie van Accountants (NBA))
18	Hungary	Registered Auditor	Chamber of Hungarian Auditors (Magyar Könyvvizsgálói Kamara (MKVK))
19	Poland	Statutory Auditor	Polish Chamber of Statutory Auditors (Polska Izba Biegłych Rewidentów (PIBR))
20	Portugal	Revisor Oficial de Contal	Institute of Statutory Auditors (Ordem dos Revisores Oficiais de Contas (OROC))
21	Romania	Financial Auditor	Chamber of Financial Auditors of Romania (Camera Auditorilor Faninciari din Romania (CAFR))
22	Slovak Republic	Certified Auditor	Slovak Chamber of Auditors (Slovenska Komora Auditorov (SKAU))
23	Slovenia	Certified Auditor	The Slovenian Institute of Auditors (Slovenski Institut Za Revizijo)
24	Sweden	Auktoriserad revisor	Institute for the Accountancy Profession in Sweden (Foreningen for Auktoriserade Revisorer (FAR))
25	Czech Republic	Auditor	Chamber of Auditors of the Czech Republic (Komora Auditoru Ceske Republiky (KACR))
26	Finland	KHT – tilintarkastaga	Finnish Association of Authorised Public Accountants (Suomen Tilintarkastajat ry (ST))