



International Directory

2010-2011

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World Map with locations of member and correspondent firms

EUROPE

PKF International has member firms in every EU country, the key emerging markets in Eastern and Central Europe, and in some of the Central Asian republics.

MIDDLE EAST

PKF has comprehensive representation across the Middle East – from the Mediterranean states to the GCC states in the Gulf.

NORTH AMERICA

PKF International has 40 member firms in US and Canada.

AMERICAS

PKF is represented in Mexico, all the Latin American countries and throughout the Caribbean.

AFRICA

Our members extend from North Africa down through East Africa, across English and French-speaking West Africa and throughout Southern Africa.

ASIA PACIFIC

PKF members cover the region from the Indian sub-continent and the South East Asia mainland to Oceania, Hong Kong and China.

- ◆ Member firm of PKF International network.
- ◆ Correspondent firm. Not a member of PKF International network.

Foreword from International Chairman

The PKF International network has grown steadily during the past 12 months considerably strengthening its presence in the key markets of China and the United States including large firms such as EisnerAmper LLP and PKF Wipfli LLP. New member firms in Germany and Uzbekistan, together with a significant merger of four firms in Germany to create PKF Fasselt Schlage, a top ten national firm, have also strengthened the PKF brand in Europe.

Again, the PKFI team has tried to ensure that the information in the Directory is as accurate as possible but, as all the member firm information is provided by the members themselves, PKF International cannot guarantee this accuracy. In addition to printed copies of the Directory, an interactive PDF version of the Directory can also be downloaded from the PKF International website at www.pkf.com. This is regularly updated during the year as we receive new information from member firms.

Wolfgang Hofmann
Chairman of the International Board
PKF International Limited

September 2010

Introduction to PKF International

PKF International (PKFI) is a network of legally independent member firms with representation in around 125 countries throughout the world. The PKFI network is administered by PKF International Ltd (the Licensor). This directory lists the Member firms (the Licensees) that have concluded Operating Licence Agreements (OLAs) with PKF International Ltd and also Correspondent firms who provide representation in countries where the PKFI network does not have a Member firm. (See below for definitions.)

Under the OLAs, each Member firm is licensed by PKF International Ltd to carry on a separate, independent business under the PKF name. There is no contractual link between the individual Member firms and the PKFI network is regulated by adherence to the OLA between the Licensor and each individual Licensee.

PKF International Network Key Facts and Figures

- The 10th largest global accountancy network in 2010*
- Representation in around 125 countries
- Over 245 Member and Correspondent firms located in over 440 offices
- \$2.4 billion aggregate fee income of Member firms (year end June 2010)*
- Over 21,474 staff including more than 2,198 partners employed by PKF International Member firms*
- Founded in 1969 by four firms in the UK, Australia, Canada and USA
- PKF International Ltd is a member of the Forum of Firms, an association of international networks of accounting firms that perform audits of financial statements that are or may be used across national borders. The objective of the Forum of Firms is to promote consistent and high quality standards of financial reporting and auditing practices worldwide. Visit www.ifac.org/forum_of_firms/ for further information.

*International Accounting Bulletin 27 January 2011

The Licensor (PKF International Ltd)

PKF International Ltd is a company registered in England and limited by guarantee. The Company's Articles of Association require a Board of Directors who conduct the business of the Company.

The Licensor does not provide client services.

The Licensor operates a globally directed quality assurance programme for Member firms that is based on globally generally accepted professional practice. Member firms have access to PKFI's audit methodology, training and seminars and are permitted to use the PKF name.

For the purposes of the IFAC Code of Ethics, only Member firms are considered to fall within the PKFI Network.

The Licensees (Member firms)

Each Licensee is a separate legal entity in its own right. Contractual relations are only formed between the client and the Member firm engaged by the client and no other PKFI Member firm may be held liable. Neither PKF International Ltd nor any of its directors has a financial or management interest in any Member firm other than his or her own.

Member firms are locally owned, operated and managed and are responsible for their own liabilities. Member firms are not members of one international partnership or otherwise legal partners with each other. No single firm is responsible for the services or activities of any other. Member firms of the PKFI network may consist of more than one legal entity.

Introduction to PKF International

Member firms are responsible for any disciplinary measures taken against their individual partners and their personnel. In addition, each Member firm is responsible for its own partner nominations, admission, remuneration, advancement and monitoring.

Exclusive and non-Exclusive Correspondent firms

In some countries, PKF International Ltd enters into exclusive or, very occasionally, non-exclusive relationships with firms referred to as 'Correspondent firms' to perform certain services on behalf of Member firms' clients. Correspondents do not have a licence agreement with PKF International Ltd and have none of the rights, privileges or responsibilities of Member firms. They are not Member firms and are not part of the PKF International Network for IFAC Code of Ethics purposes.

Unlike Member firms, Correspondent firms are not permitted to use the PKF name or visual identity and are not covered by PKF International's globally directed assurance programme.

Like Member firms, Correspondent firms are neither members of one international partnership nor legal partners with each other or with PKF International Ltd or any PKFI Member firm. Nor is any one Correspondent firm responsible for the service or activities or any other Correspondent or Member firm. Each Correspondent firm governs itself and handles its administrative matters on a local basis, is locally owned, operated and managed, and is responsible for its own liabilities.

Using the International Directory

The International Directory is published annually to help Member firms to identify and make contact with other Member firms for the purposes of undertaking cross-border client work and working together collaboratively.

The information contained in the Directory has been inputted into the Member Database on the PKF International website by the Member firms themselves and PKF International cannot take responsibility for any inaccurate information published in the Directory.

The most up-to-date information can always be found on the PKF International website at www.pkf.com

PKF International Limited is a network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any individual member firm or firms.

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PKF International Regional Structure

Africa

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PKF International has representation in the following countries in the Africa Region:

Angola	Kenya	Niger	South Africa
Cameroon	Liberia	Nigeria	Tanzania
Cote D'Ivoire	Mauritius	Rwanda	Togo
The Gambia	Mozambique	Senegal	Uganda
Ghana	Namibia	Sierra Leone	

Latin America and the Caribbean

Chairman

Sergio Villagarcia
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PKF International has representation in the following countries in Latin America and the Caribbean:

Antigua	Colombia	Honduras	St Kitts
Argentina	Costa Rica	Jamaica	St Lucia
Bahamas	Dominican Republic	Mexico	Trinidad & Tobago
Belize	Ecuador	Nevis	Turks & Caicos Islands
Bermuda	El Salvador	Nicaragua	United States
Bolivia	Grand Cayman	Panama	Uruguay
Brazil	Grenada	Paraguay	Venezuela
British Virgin Islands	Guatemala	Peru	
Chile	Guyana	Puerto Rico	

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PKF International

PKF International has representation in the following countries in the Asia Region:

China (including Hong Kong SAR)	Japan	Philippines	Thailand
Indonesia	Korea	Singapore	Vietnam
	Malaysia	Taiwan	

PKF International has representation in the following countries in the Oceania Region:

Australia	New Zealand	Papua New Guinea	Fiji
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Europe, Middle East and India

Chairman

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PKF International has representation in the following countries in the Europe, Middle East and India Region:

Algeria	Georgia	Luxembourg	Slovak Republic
Austria	Germany	Malta	Slovenia
Kingdom of Bahrain	Greece	Morocco	Spain
Belarus	Hungary	Netherlands	Sweden
Belgium	India	Norway	Switzerland
Bosnia & Herzegovina	Ireland	Sultanate of Oman	Syria
Channel Islands	Isle of Man	Pakistan	Tunisia
Croatia	Italy	Poland	Turkey
Cyprus	Jordan	Portugal	Ukraine
Czech Republic	Kazakhstan	Qatar	United Arab Emirates
Denmark	Kuwait	Romania	United Kingdom
Egypt	Latvia	Russian Federation	Uzbekistan
Estonia	Lebanon	Saudi Arabia	Yemen
France	Libya	Serbia	

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Locations - (Alphabetical by Country & City)

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Freeport	86	Costa Rica	99
Nassau	87	San Jose	99
Belarus	87	Côte d'Ivoire	99
Minsk	87	Abidjan	99
Belgium	87	Cyprus	100
Antwerp	87	Limassol	100
Brussels	88	Nicosia	100
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Locations (Alphabetical by City & Country)

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(Exclusive Correspondent Firm)

International Information

World Time Zones

At 12 noon, Greenwich Mean Time (GMT), the standard time elsewhere is:

A

Algeria	12 noon
Angola	1 pm
Argentina	9 am
Australia -	
Adelaide	9.30 pm
Melbourne	10 pm
Perth	8 pm
Sydney	12 pm
Austria	1 pm

B

Bahamas	7 am
Belarus	2 pm
Belgium	1 pm
Belize	6 am
Bermuda	8 am
Bolivia	8 am
Bosnia and Herzegovina	1 pm
Brazil	7 am
British Virgin Islands	8 am

C

Cameroon (The)	1 pm
Canada -	
Calgary	5 am
Toronto	7 am
Vancouver	4 am
Winnipeg	6 am
Cayman Islands	7 am
Channel Islands	12 noon
Chile	8 am
China - Beijing	10 pm
Colombia	7 am
Costa Rica	6 am
Côte d'Ivoire	12 noon
Croatia	1 pm
Cyprus	2 pm
Czech Republic	1 pm

D

Denmark	1 pm
Dominican Republic	7 am

E

Ecuador	7 am
Egypt	2 pm
El Salvador	6 am
Estonia	2 pm

F

Fiji	12 midnight
France	1 pm
French Antilles	8 am

G

Gambia (The)	12 noon
Georgia	3 pm
Germany	1 pm
Ghana	12 noon

Greece	2 pm
Grenada	8 am
Guatemala	6 am
Guyana	7 am

H

Honduras	6 am
Hong Kong	8 pm
Hungary	1 pm

I

India	5.30 pm
Indonesia	7 pm
Ireland	12 noon
Isle of Man	12 noon
Italy	1 pm

J

Jamaica	7 am
Japan	9 pm
Jordan	2 pm

K

Kazakhstan	5 pm
Kenya	3 pm
Kingdom of Bahrain	3 pm
Korea	9 pm
Kuwait	3 pm

L

Latvia	2 pm
Lebanon	2 pm
Leeward Islands	
Antigua	8 am
Nevis	8 am
St Kitts	8 am
Liberia	12 noon
Libya	2 pm
Luxembourg	1 pm

M

Malaysia	8 pm
Malta	1 pm
Mauritius	4 pm
Mexico	6 am
Morocco	12 noon
Mozambique	2 pm

N

Namibia	2 pm
Netherlands	1 pm
Netherlands Antilles	8 am
New Zealand	12 midnight
Nicaragua	6 am
Niger	1 pm
Nigeria	1 pm
Norway	1 pm

O

Oman (Sultanate of)	4 pm
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P

Pakistan	5 pm
Panama	7 am
Papua New Guinea	10 pm
Paraguay	8 am
Peru	7 am
Philippines	8 pm
Poland	1 pm
Portugal	1 pm
Puerto Rico	8 am

Q

Qatar	8 am
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R

Romania	2 pm
Russia (The Russian Federation)	
Moscow	3 pm
St Petersburg	3 pm
Rwanda	2 pm

S

Saudi Arabia	3 pm
Senegal	12 noon
Serbia	1 pm
Sierra Leone	12 noon
Singapore	7 pm
Slovak Republic	1 pm
Slovenia	1 pm
South Africa	2 pm
Spain	1 pm
St Lucia	8 am
Swaziland	2 pm
Sweden	1 pm
Switzerland	1 pm
Syria	2 pm

T

Taiwan	8 pm
Tanzania	3 pm
Togo	12 noon
Trinidad & Tobago	8 am
Tunisia	1 pm
Turkey	2 pm
Turks & Caicos Islands	7 am

U

Uganda	3 pm
Ukraine	2 pm
United Arab Emirates	4 pm
United Kingdom	(GMT) 12 noon
United States of America	
Chicago	6 am
Denver	5 am
Houston	6 am
Los Angeles	4 am
New York City	7 am
San Francisco	4 am
Washington, DC	7 am
Uruguay	9 am

V

Venezuela	8 am
Vietnam	7 pm

Y

Yemen	3 pm
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Guidance Notes

Guidance Notes for updating firm details for the PKF International Directory

For guidance on how to amend your firm's details on the PKF International website, please refer to the instructions below. A full member database user guide is available on the PKFI member website under the Member Resources section – training information.

How to update details for the PKFI annual directory

- Please visit www.pkf.com and select the **Members Login** option (located at the bottom of the left hand menu)
- Enter the office record owner's Username and Password. Only the record owner is able to update and edit the information on the member database. If you do not know who your record owner is, please contact john.clapson@pkf.com
- Click on the **Member Database** option (located at the bottom of the left hand menu)

How to change office details

- Click on **Offices** in the left hand menu
- Enter the details for the office you would like to amend in the Office search area and click Search
- Click on the Office record you would like to change
- To edit office details click the **Edit** button (at the top of the record)
- Edit the details within the fields as required
- Select **Save** to close and save the amended details

How to change personnel details

- To amend personnel details, click on **Personnel** in the left hand menu
- Enter the details for the personnel record you would like to amend in the Personnel search area and click Search
- Click on the Personnel record you would like to change
- To edit the details click the **Edit** button
- Edit the details within the fields as required
- Select **Save** to close and save the amended details
- Please ensure all personnel are assigned to an office – in order to add a person to an office, search and click on their personnel record and click the **Select** button under Offices, search for the required office and then click **Select**

All of the following details should be completed:

- The name of your firm
- Address
- Postal address (where the Postal Address is the same as the address, please ensure that you have ticked the "As Above" check box so that the address is pulled automatically into the Postal Address field and is not typed in manually)
- Telephone number/s and fax number/s. When entering your telephone numbers, please omit the first digit of your area code (usually zero) where this is not required when dialling in internationally. Do not type hyphens between telephone numbers
- Office Email address
- Website address of your member firm
- Name and email address of the International Liaison partner
- Name, phone number and email address of Out of Hours Contact
- Names and email addresses of all of the partners in your office/firm
- The number of copies of the PKF International Directory that you would like to order. Please note that all copies will be supplied free of charge but you will be invoiced for the delivery costs.

When should this information be updated?

Office and Personnel details should be updated on a regular basis. The details that are input on the PKFI member database are also automatically displayed on the PKFI website and the PKFI International Directory. If your office or contact details are incorrect, potential clients or other PKFI member firms will not be able to contact you, so you could miss out on new work opportunities.

You will be requested to update all your information in May each year for your entry in the International Directory.

