

Authorised Auditors in Finland

KHT Auditors

= Auditors approved by the Central Chamber of Commerce

HTM Auditors

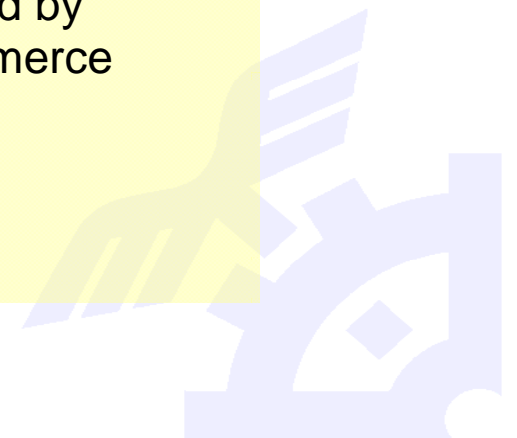
= Auditors approved by regional Chambers of Commerce

KHT Audit Firms

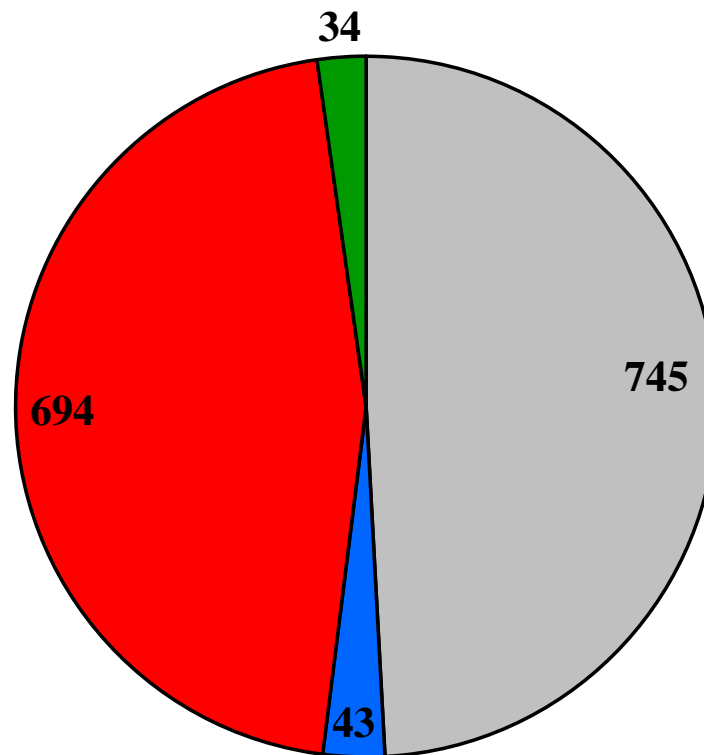
= Firms of auditors approved by the Central Chamber of Commerce



HTM Audit Firms

= Firms of auditors approved by regional Chambers of Commerce



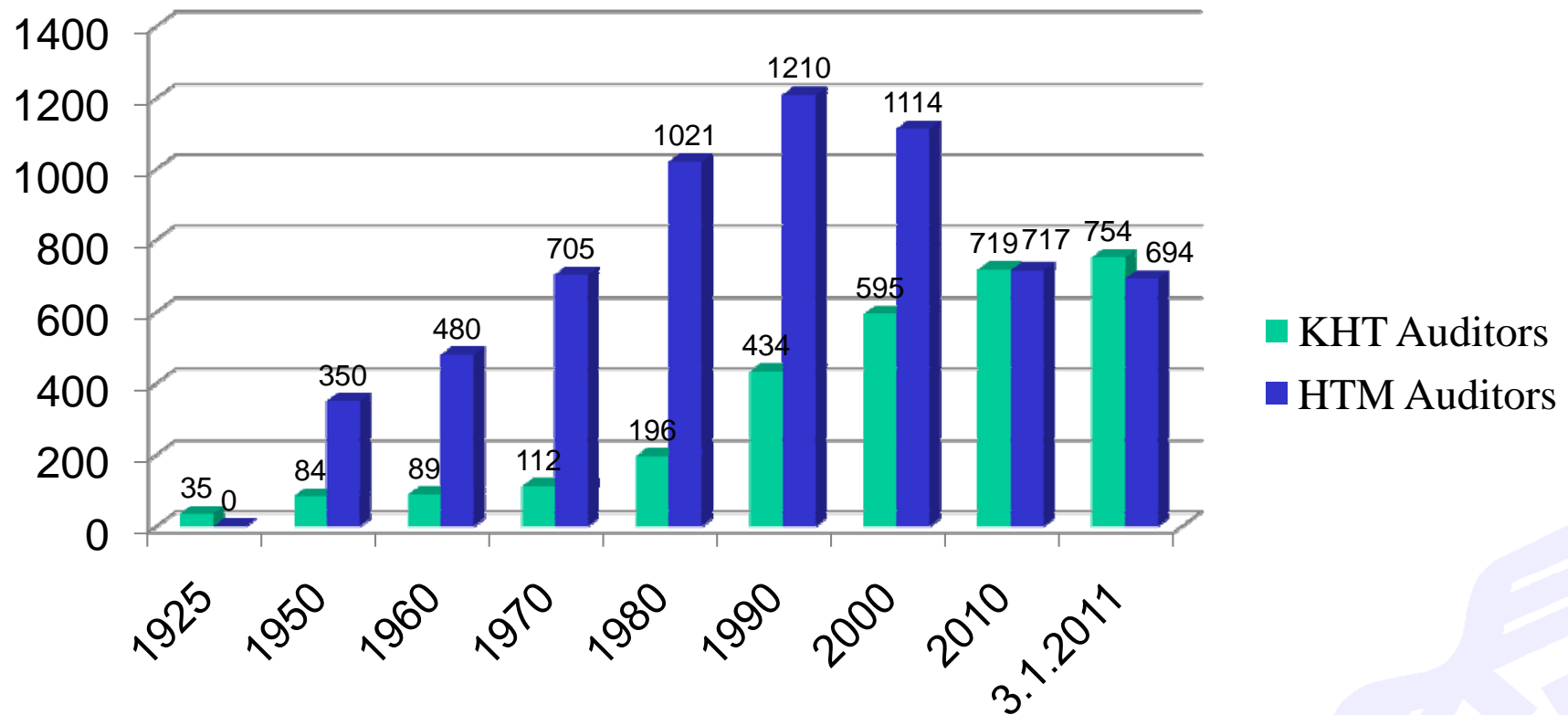
Number of Authorised Auditors in Finland, 3 January 2011



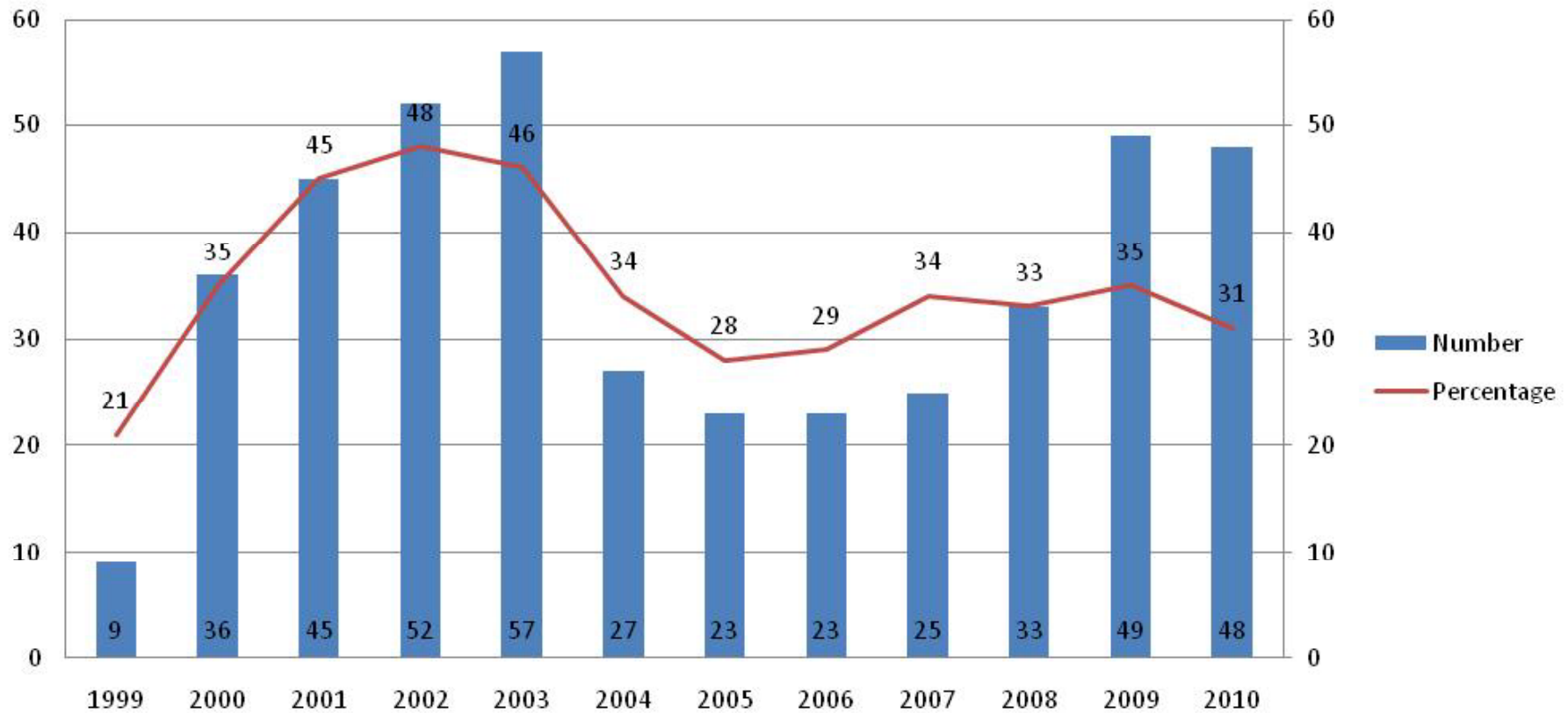
-  KHT Auditors
-  KHT Audit firms
-  HTM Auditors
-  HTM Audit Firms

Number of KHT Auditors 1925–2011

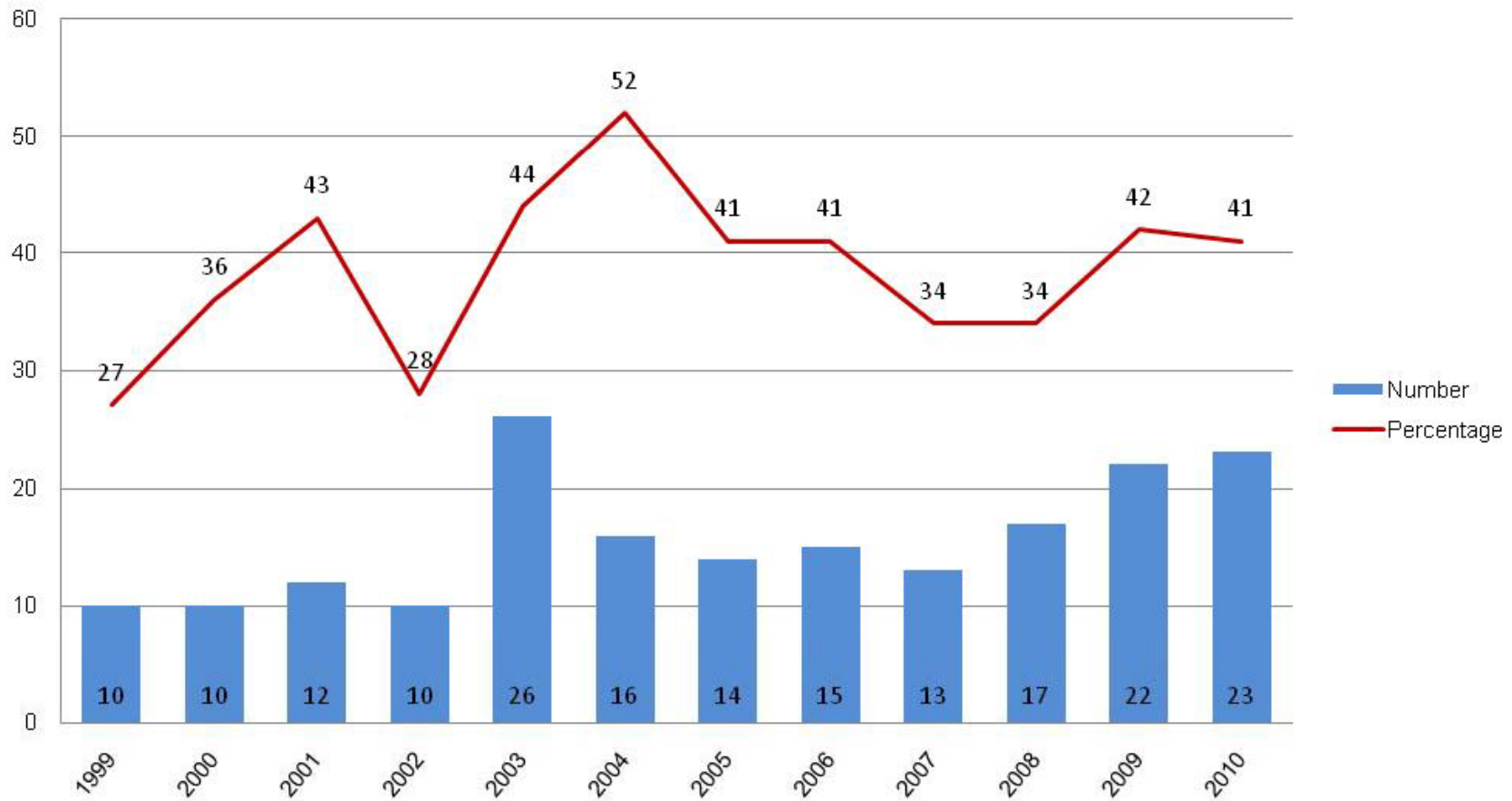
Number of HTM Auditors 1950–2011



Number of Candidates Who Passed the KHT Examination with Success in 1999–2010



Number of Candidates Who Passed the HTM Examination with Success in 1999–2010



Authorisation and Supervision of Auditors and Audit Firms

