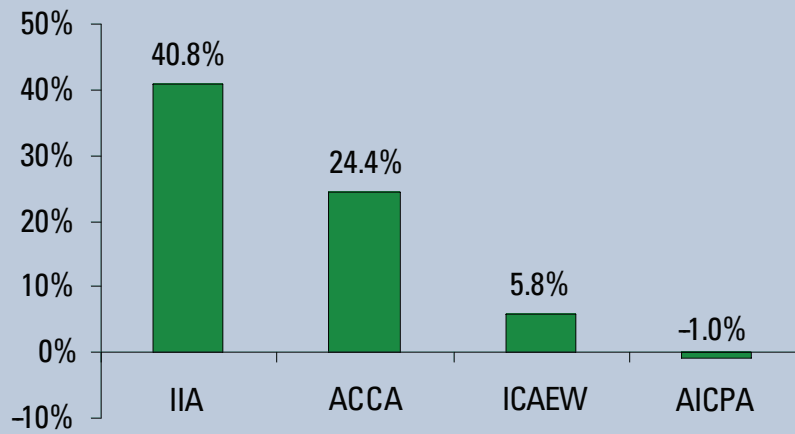


**EXHIBIT 1**  
Membership Growth of Accounting Organizations, 2000–2003



IIA Institute of Internal Auditors  
ACCA Association of Chartered Certified Accountants  
ICAEW Institute of Chartered Accountants of England and Wales  
AICPA American Institute of Certified Public Accountants

Source: *The CPA at a Crossroads*, the Becker Professional Review, 2005.