

# MEMORANDUM OF UNDERSTANDING

BETWEEN

THE NATIONAL YOUTH ACCOUNTANTS AND ACCOUNTING EXPERTS  
in symbol UNAGRACO

AND

THE CLUB OF YOUTH ACCOUNTING EXPERTS AND AUDITORS OF THE  
ACCOUNTS  
in symbol CJEC

AND

THE NATIONAL ASSOCIATION OF THE APPRENTICES OF YOUTH  
ACCOUNTING EXPERTS AND AUDITORS OF THE ACCOUNTS  
in symbol ANECS

## **Abstract**

Today, Saturday, January 30<sup>th</sup> 2010, at the Hotel NH Vittorio Veneto, Roma, Corso D'Italia n.1, a meeting took place between the President of the National Youth Accountants and Accounting Experts (UNAGRACO) Dr. Raffaele Marcello, the deputy President of the Club of Youth Accounting Experts and Auditors of the Accounts (CJEC) Mr. Benoit Sartre and the President of the National Association of the Apprentices of Youth Accounting Experts and Auditors of the Accounts (ANECS) Miss Sarah Pottier in order to draft a memorandum of understanding to promote reciprocal initiatives in the interest of profession and professional exchanges in economic, accounting, and corporate tax between Italy and France.

This draft protocol has been approved and ratified by their respective Boards of the three groups.

## **Memorandum of Understanding**

In light of the above, and after extensive discussion the National Union of Young Accountants and Accounting Experts (UNAGRACO), the Club of Youth Accounting Experts and Auditors of the Accounts (CJEC) and the National Association of the Apprentices of Youth Accounting Experts and Auditors of the Accounts (ANECS),

represented by the President of UNAGRACO, Dr. Raffaele Marcello, the deputy President of CJEC Mr. Benoit Sartre and the President of ANECS, Miss Sarah Pottier, agree to arrive at following

**memorandum of understanding**

in order to promote reciprocal steps in the profession and the professional exchanges in economic, accounting, corporate and tax between Italy and France.

It is, therefore, constituted a permanent table, for those interventions for which the National Union of Young Accountants and Accounting Experts (UNAGRACO) may be useful for the close examination of the following issues.

As example and without any foreclosure, in succession here are the areas for which the National Union of Young Accountants and Accounting Experts (UNAGRACO) the Club of Youth Accounting Experts and Auditors of the Accounts (CJEC) and the National Association of the Apprentices of Youth Accounting Experts and Auditors of the Accounts (ANECS) are available to speak reciprocally with reference to the following areas:

- 1) **Professional Men Area** (ethics, professional order, protection of the profession, money laundering, arbitration);
- 2) **Local Public Service Area** (project of constitution and management of public companies and/or mixed companies concerning local public services, the internal control and analogous of these);
- 3) **Area Projects** ("project financing"; planning strategies of investment, control and coordination of activities in the implementation phase);
- 4) **Administrative Area** (financial, property and economic accounting; organization and of accounting and administrative procedures - Financial Accounting national and international);
- 5) **Area Control** (control of management, control of centers of the costs, analysis of the costs – benefits; control aimed at optimization of financial flows; control of financial, property and economic budgets, strategy and business policy);
- 6) **Area Revisions** (auditing of accounts and certification of the budget);
- 7) **Area Company** (business creation, operation, routine operations);
- 8) **Training Area** (possibility of insertion of young graduates Italian and Albanian students in stage and held jointly by the National Youth Accountants and Accounting Experts (UNAGRACO) the Club of Youth Accounting Experts and

Auditors of the Accounts (CJEC) and the National Association of the Apprentices of Youth Accounting Experts and Auditors of the Accounts (ANECS);

9) **Area Tax** (tax asset ordinary and extraordinary; identification of fiscal policies, international taxation);

10) **Area Financing to businesses;**

11) **Area examination procedures.**

Roma, January 30<sup>th</sup> 2010

The President  
of the National Youth Accountants  
and Accounting Experts (UNAGRACO)

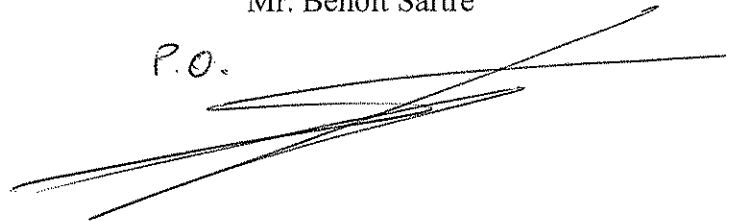
Dr. Raffaele Marcello



The deputy President  
of the Club of Youth Accounting Experts  
and Auditors of the Accounts (CJEC)

Mr. Benoit Sartre

P.O.



The President  
of the National Association of the  
Apprentices of Youth Accounting Experts  
and Auditors of the Accounts (ANECS)

Miss Sarah Pottier

