

Convention de Jumelage

ENTRE

Le C.R.O. de MARSEILLE PACAC

ET

**L'ODRE DES EXPERTS COMPTABLES, DES
COMMISSAIRES AUX COMPTES ET DES COMPTABLES
AGREES D'ARMENIE CONSEIL REGIONAL SUD**

Mutual convention

Between

The C.R.O de Marseille PACAC

And

Association of Accountants and Auditors of Armenia

Il est convenu de conclure une charte de jumelage selon l'objectif des Fondateurs aux termes suivants:

Article 1: Objectifs

Developper et favoriser les relations et les echanges entre leur members respectifs.

Article 2: La convention concerne

Les membres des Organisations de chaque Conseil, leur collaborateurs et stagiaires, les etudiants en comptabilite des deux regions.

Article 3: Nature des relations et des echanges

Les signataires prevoyent de mettre en oeuvre des moyens pour developper les echanges et les relations.

- Echanges techniques
Documentations, revues professionnelles, livres et etudes techniques specifiques, seminaries, colloques, congres interregionaux et nationaux.

- Echanges de stagiaires
Accueil reciproque dans les cabinets (de courte duree), voyages d'etudes de type decouverte linguistique ou technique
Echanges entre la profession, les ecoles et les universites
Cooperation avec accueil de professeurs et etudiants, seminaries avec les ecoles et les universites.

- Echanges divers

Visites de cabinets de structure differente et d'organisations professionnelles, rencontres

It is agreed to conclude a mutual charter according to objectives of Founders with the following terms:

Article 1: Objectives

To develop and favor relations and exchanges between their respective members

Article 2: The convention concerns

The members of each Council's Organization, their colleagues and trainees, the accountant students of two regions.

Article 3: The nature of relations and exchanges

The signatories predict to implement resources for developing the exchanges and relations.

- Technical exchanges

Documentations, professional reviews, specific technical books and studies, seminars, conferences, international and national conferences.

- Trainee exchanges

Reciprocal reception in the offices (short term), study trips meant for linguistic and technical discovery
Exchange between the profession, schools and universities
Co-operation with reception of professors and students, seminars with schools and universities

- Various exchanges

Visits to different structural offices and professional organizations, meetings with

d'organisations professionnelles, rencontres avec différents organismes tels que Chambres de Commerce, Banques, Etablissements et Organismes de Credit.

Article 4: AU NIVEAU TECHNIQUE ET PROFESSIONNEL

Il s'agit en particulier de:

Presenter et faire l'analyse comparee des realites economiques, comptables, fiscaux et juridiques en France et en Armenia.

Presenter et comparer la profession en France et en Armenia (deontologie, missions, formations)

Organiser des groupes de travail Franco-Armeniens sur chaque theme.

Article 5: RELATIONS PROFESSIONNELLES

Favoriser l'execution et la recherche des missions professionnelles dans les deux pays
Aider a la connaissance reciproque entre confreres, proposer des collaborations, aider et conseiller dans la redaction des accords de collaboration.

Article 6: MODALITES D'APPLICATION

Les principes poses de fonctionnement de l'organe sont:

Creation d'un Comite de Jumelage compose de 12 membres, 6 pour chaque pays et designation d'un President

La Presidence du Comite est conferee de droit aux Presidents de chaque Ordre Regional, pour un an pour chaque pays alternativement avec possibilite de designer un representant delegue a cet effet.

Le programme general et le programme des Commissions sont defines annuellement avec les responsables des groupes de travail.

professional organizations, meetings with different bodies such as Chamber of Commerce, Banks, Credit establishments and bodies.

Article 4: Technical and professional level

It is particularly meant:

To present and to do comparative economic, accountant, fiscal and legal reality analyzing in France and in Armenia.

To present and compare the profession in France and in Armenia (deontology, missions, formations)

To organize French-Armenian working groups on each topic.

Article 5: Professional relations

To favor the execution and the research of professional missions in two countries. To help the mutual knowledge in between colleagues, to propose contributions, to help and advise in the editing of agreements and contribution.

Article 6: The terms of the application

The presented principles of the body's functioning are:

Creation of a Mutual Comity made up from 12 members, 6 for each country and appointing of a President.

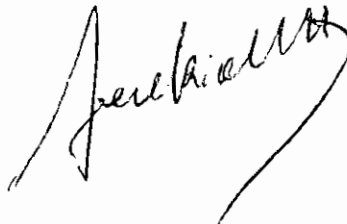
The President of the Comity is conferred the right to presidents of each Regional order, for a year every country alternatively with the possibility to appoint a representative delegate on this matter.

The general program and Commission's program are currently defined with the persons in charge for the working groups.

les responsables des groupes de travail.

Fait a EREVAN
Le 19 Octobre 2007

Conseil Regional de l'Ordre des Experts
Comptables Marseille Pacac Le President

Hovh SEBASTIAN


Date: 19 October 2007

Eravan

Association of Accountants and Auditors of
Armenia, President
Mels Petrosyan

