

FCM



*FCM Guide for the implementation
of Quality Management for Services
other than Audit*

The Federation of Mediterranean Certified Accountants
Fédération des Experts Comptables Méditerranéens

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The Federation of Mediterranean Certified Accountants / Fédération des Experts Comptables Méditerranéens – FCM (www.fcmweb.org), represents the accountancy profession in the Mediterranean area. Its membership consists of 15 professional institutes of accountants from 12 Mediterranean countries (Albania, Bulgaria, Cyprus, France, Greece, Italy, Kosovo, Morocco, Portugal, Spain, Tunisia & Turkey), plus one associate member, ACCA GLOBAL.

FCM is a non-profit association created at the end of 1999 on the initiative of a number of leaders of national accounting institutes in the Mediterranean area. FCM is the only representative organisation of the accountancy profession in the Mediterranean and is also the regional organisation with the widest representation overall in the area.

FCM's mission is to promote co-operation among the professional accountancy bodies in the region, both in the private and in the public sector, to share knowledge and provide technical assistance to members to help them achieve and maintain high professional and quality assurance standards. In particular, as a regional organisation, FCM's mission is to consider the professional themes in the regional context, with the ultimate goal of contributing to the economic developments of the region and to the implementation of a more integrated and competitive market between the Mediterranean countries.

FCM is an acknowledged accountancy group of IFAC, established permanent links with the World Bank, the Union for the Mediterranean, UNCTAD and number of relevant stakeholders in the Mediterranean wide area.

FCM believes that the accountancy profession, in its global dimension and with an advisory responsibility for business around the world, has the possibility to play a key role in addressing the integration and development challenges in the Mediterranean market. Accountants have the privileged position to understand the business' needs and can act as a facilitator of a fruitful cooperation between the public authorities and the business community. Through FCM, the accountancy profession is deeply committed to play a significant role in the development of a Mediterranean market.