

Memorandum of Understanding between Japanese Association for International Accounting Studies and Korean International Accounting Association

The Japanese Association for International Accounting Studies and the Korean International Accounting Association, desiring to develop academic exchange and cooperation in research and teaching in the furtherance of the advancement of and dissemination for the discipline of accounting, agree as follows:

1. To encourage, and endeavor to effect, visits from one organization to the other by members for the purpose of participating in teaching and research programs and meetings.
2. To offer an invitation from one organization to the other to each organization's annual meeting. The meeting registration fees will be waived for up to six members to their respective annual meetings.
3. To acknowledge that all expenses of meeting costs, salary, travel, living, and allied costs will be determined at the discretion, and be the responsibility, of the visitor's home organization.
4. To encourage the exchange of scientific materials, publications and information.
5. To prepare, as necessary, a working program detailing the specific form and content of cooperation.

The institutions agree to review this agreement after three years from the date hereof. It may be terminated at any time by mutual consent or by three months' notice by either party.

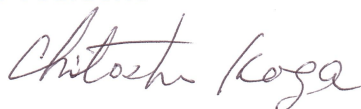
On behalf of the Japanese Association
for International Accounting Studies

Chitoshi Koga

On behalf of the Korean International
Accounting Association

Jin Hyeon Choi


President



Dated :

2012, 9. 22

President



Dated :

2012. 9. 22