



Partners

Giancarlo Attolini
dottore commercialista - revisore legale
Giuseppe Balia
dottore commercialista - revisore legale
Roberto Spaggiari
ragioniere commercialista - revisore legale
Umberto Zuliani
avvocato
ragioniere commercialista - revisore legale

Collaboratori

Carmela Misale
dottore commercialista - revisore legale
Francesco Maresca
dottore commercialista - revisore legale
Carlo Pietro Barbieri
avvocato
Michela Del Rio
avvocato

Giorgio Butturi
revisore legale
Alessandro Rossi
dottore commercialista - revisore legale
Giovanni Veronese
dottore commercialista - revisore legale
Sara Luppi
dottore commercialista - revisore legale

Andrea Mussini
avvocato
Giampaolo Antonio De Vita
dottore commercialista

Curriculum Vitae - Giancarlo Attolini

Personal information

Giancarlo Attolini, born in Reggio Emilia (Italy) on Sept. 25th, 1961, Italian citizen

Studies and professional qualifications

- 1988 degree in Economics and Business Administration, with honours, University of Modena, Italy
- 1992 Certified Public Accountant Examination, Italy
- 1995 admitted to Italian Registry of Registered Auditors
- 2002 admitted as registered Appraiser with the Arbitration Chamber of the Italian Authority for Public Works Supervision (according to Law Decree 21.12.1999, n. 554)
- 2010 admitted to the list of conciliators and the list of arbitrators held by the Conciliation and Arbitration Chamber at CONSOB (Italian security commission)

Most relevant experience in professional and regulatory bodies

- 2000-2007 chairman of the board of the Reggio Emilia chapter of CNDCEC - Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (Italian institute of accountants)
- 2008-2012 board member of CNDCEC - Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili, Rome; in charge of International Affairs; shared responsibility for the following areas within CNDCEC: university education, continuing professional development, practical professional experience, and information and communications technology
- 2008-2014 member of the managing board of OIC - Organismo Italiano di Contabilità (Italian accounting standard setter), Rome
- 2011-2014 member of the managing board of OIV - Organismo Italiano di Valutazione (Italian valuation standard setter), Milan
- 2010-2011 member of the Consultative Advisory Group of IAASB (International Auditing and Assurance Standards Board), New York City
- 2010-2011 member of the Consultative Advisory Group of IESBA (International Ethics Standards Board for Accountants), New York City
- 2012-2016 president of the Small-Medium Practices Committee of IFAC – International Federation of Accountants, New York City; formerly deputy president (since 2010), member (since 2008) and technical advisor (since 2006)
- 2012-2016 member of the Public Policy and Regulation Advisory Group of the IFAC board – International Federation of Accountants, New York City



- 2007-2012 representative of IFAC – International Federation of Accountants at UNCTAD – ISAR (United Nations Conference on Trade and Development – Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting), Geneva
- 2012-2014 member of the Governance and Nominating Committee of EFRAG (European Financial Reporting Advisory Group), Bruxelles
- 2009-2013 vice president of the Council and of the Executive Committee of Fédération des Experts Comptables Méditerranéens, Rome
- 2016-ongoing – IFAC Global Ambassador
- 2017-ongoing – member of the Scientific Committee of Fondazione dei Dottori Commercialisti di Reggio Emilia, a private foundation set up by Ordine dei Dottori Commercialisti di Reggio Emilia (Reggio Emilia chapter of CNDCEC - Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili) active in the field of education and research in accountancy and tax law
- 2020-ongoing – member of the Standard Setter Board at Ragioneria Generale dello Stato (General Accounting Office of the Italian Republic) – independent standard setter which sets IPSAS-compliant public accounting standards

Other experience in professional and regulatory bodies

- 1994-97 vice president of the Reggio Emilia chapter of Unione Giovani Dottori Commercialisti (Young Accountants' Union)
- 1995-97 member of the International Affairs Committee of Unione Nazionale Giovani Dottori Commercialisti (Young Accountants' Union), Rome
- 1998-2000 president of the Reggio Emilia chapter of Unione Giovani Dottori Commercialisti (Young Accountants' Union)
- 1998-2000 member of the National Council of Unione Nazionale Giovani Dottori Commercialisti (Young Accountants' Union), Rome
- 1999-2007 member of the Continuing Professional Development Committee of CNDCEC - Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (Italian institute of accountants), Rome
- 2000-2007 president of Fondazione dei Dottori Commercialisti di Reggio Emilia, a private foundation set up by Ordine dei Dottori Commercialisti di Reggio Emilia (Reggio Emilia chapter of CNDCEC - Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili) active in the field of education and research in accountancy and tax law
- 2002-2007 vice president of the International Training Programmes Committee of CNDCEC - Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili, Rome; responsible for coordinating CNDCEC's international cooperation projects with the professional accountancy institutes in Russia (IPBR), Bulgaria (IDES), Rumania (CECCAR), Hungary (MKK)
- 2003-2007 member of the board of Camera di Arbitrato e Conciliazione of Camera di Commercio di Reggio Emilia (Arbitration and Conciliation Chamber of the Reggio Emilia Chamber of Commerce)



- 2003-2007 member of the task force “Financing of Continuing Professional Development” of the Continuing Professional Development Committee of CNDCEC - Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (Italian institute of accountants), Rome
- 2006-2007 member of the task force “E-learning” of CNDCEC - Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (Italian institute of accountants), Rome
- 2007-2012 member of the task force “IFRS for Small-Medium Enterprises” of the Small-Medium Practices Committee of IFAC – International Federation of Accountants, New York City
- 2007-2010 member of the task force “International Standards of Auditing Guide” of the Small-Medium Practices Committee of IFAC – International Federation of Accountants, New York City
- 2008-2011 member of the task force “Quality Control Guide” of the Small-Medium Practices Committee of IFAC – International Federation of Accountants, New York City
- 2008-2011 chairman of the task force “Practice Management Guide” of the Small-Medium Practices Committee of IFAC – International Federation of Accountants, New York City
- 2010-2011 member of the SME/SMP Working Group of IESBA (International Ethics Standards Board for Accountants), New York City

Most relevant professional experience

- since 1992 dottore commercialista (certified public accountant, Italy), in public practice
- since 1993 registered auditor, auditor of several limited companies, including banks and regulated financial services companies
- since 1994 founding partner of Attolini Spaggiari Zuliani & Associati Studio Legale e Tributario, Reggio Emilia, an accounting, auditing and law firm
- since 1992 professional valuer of companies and businesses, also in relation to sworn valuations and merger operations , up to a value of 1,12 billion euro
- since 1992 professional valuer of registered trade marks and patents, up to a value of 17 million euro
- since 1992 professional advisor in mergers and acquisitions, up to a value of 1 billion euro
- since 1994 member of valuation committees in civil litigations, technical advisor to the Court of Justice in civil litigations, receiver in bankruptcy and reorganization proceedings, Court-appointed liquidator
- since 1994 arbitrator, president and member of courts of arbitration
- since 2009 member of valuating committees for public procurement proceedings
- 2012-2015 president of the Board of Auditors of Fondazione Cassa di Risparmio di Reggio Emilia Pietro Manodori (a foundation regulated by law which holds shares in Unicredit, Italy’s biggest bank)

Other professional experience

- 1980 assistant shipper, Merzario Ltd., London

- 1981-86 translator and interpreter, independent professional
- 1986-90 consultant to private companies and public utilities in waste management, recycling and toxic waste disposal
- 1988-97 Chairman of the Board and Board Member for various companies, mainly involved in trading of consumer electronics and computer products, industrial design, home furnishings and decoration, estate management
- 1992-93 senior partner in Studio Associato Dottori Commercialisti, Reggio Emilia, Italy (accounting firm)
- 1992-1997 professor and module leader in International Company and Commercial Law at Scuola Biennale di commercio estero - a degree course in international marketing of Cardiff University (UK) held at IFOA, Reggio Emilia
- 1994-97 President of Reggio Cassa - Associazione fra gli Azionisti della Cassa di Risparmio di Reggio Emilia (Shareholder interest group of a Savings & Loan Bank)
- since 1997 Treasurer, Associazione Insieme per il Teatro, Reggio Emilia (Friends of the Reggio Emilia Theater Association)
- 1999 professor in Company Law and Tax Law at postgraduate course for entrepreneurial development at Fondazione Reggio Children, Reggio Emilia
- 2002 professor in Valuation of Trade Marks and Invention Patents at the INSPRINT Master – Innovation and Development of Intellectual Property – a joint project of the Italian Patent Office, the Italian Ministry of Education, University and Research and Istituto Guglielmo Tagliacarne, held at the Rome premises of Istituto Tagliacarne

Speaker at conferences

- since 1992 several contributions as speaker on various subjects including Company Valuation, Trade Mark Valuation, Tax Law and Professional Practice, for Associazione Italiana Giovani Avvocati – Sezione di Reggio Emilia (professional association of Lawyers, Reggio Emilia Chapter) and Unione Giovani Dottori Commercialisti di Reggio Emilia (professional association of Certified Accountants and Tax Lawyers – Reggio Emilia Chapter)
- 1997 speaker at the international conference on “Protection of Industrial Property Rights” organized by the Italian Chapter of LES (Licensing Executive Society) in Pisa-Viareggio
- 1998 speaker at the national conference on “From Sign to Trade Mark” organized by the Italian Chapter of LES (Licensing Executive Society) in Milan (Italy); speech on “Criteria for Trademark Valuation”
- 2001 co-ordinator of the International Conference “European Meeting in Bologna – new opportunities for the profession”, organized by Consiglio Nazionale Dottori Commercialisti, Rome (Italy) (National Council of Dottori Commercialisti) and Conseil Regional Paris-Ile-de-France de l’Ordre des Experts Comptables, Paris (France)
- 2001 speaker at the round table “L’espace professionnel européen” organized in Paris by Conseil Regional Paris-Ile-de-France de l’Ordre des Experts Comptables and Compagnies des Commissaires aux Comptes de Paris et de Versailles



- 2002 speaker at a debate on professional ethics, at the MAP event on 13.2.2002 (satellite television videoconference)
- 2002 speaker at the seminar “Enterprise between operations and technology “ organized in Timisul de sus (Rumania) by Consiglio Nazionale Dottori Commercialisti within a partnership project with CECCAR - Corpul Expertilor Contabili si Contabililor Autorizati din Romania
- 2002 speaker at the seminar « International Accounting Standards – 1st Professional Development Seminar for the Russian Profession » held in Rome by Consiglio Nazionale Dottori Commercialisti within a partnership project with IPBR – Russian Organization of the Accounting Profession
- 2003 speaker at the conference “Mergers and acquisitions in public utilities companies in the perspective of the reform of Company Law” held in Milano (Italy)
- 2003 speaker at the conference “Protection of technological innovation and trademarks in the European Union of 2004” held in Reggio Emilia (Italy) by the local chapter of Confindustria (Italy’s general organization of large enterprises)
- 2003-2004 lecturer in company law at the course “Aditus Project – Generational transition in Small Medium Enterprises” held in Reggio Emilia (Italy) by the local chapter of Associazione Piccole Medie Industrie (Italy’s general organization of Small-Medium Enterprises)
- 2005 speaker at the seminar «Valuation and representation in financial statements of intangible assets: trademarks, patents and goodwill» held in Sofia (Bulgaria) by Consiglio Nazionale Dottori Commercialisti within a partnership project with IDES - Institute of Certified Public Accountants in Bulgaria
- 2005 moderator at the “ACCA/CNDC-CNR bilateral conference - Beyond 2005 – the new reporting framework in Europe” held in Budapest as a joint initiative by the Association of Chartered Certified Accountants, Consiglio Nazionale Dottori Commercialisti and Consiglio Nazionale Ragionieri
- 2005 speaker at the “International Forum on Services to Small-Medium Enterprises” held in Budapest the Italian Chamber of Commerce for Hungary, in cooperation with ICE – Istituto Nazionale per il Commercio Estero and the Italian Embassy in Budapest
- 2006 speaker at WCOA 2006 – World Congress of Accountants, held in Istanbul (Turkey) – workshop “Financial Market Stability and Economic Growth in Europe”
- 2007 speaker at the seminar “Reform of municipally-owned public utilities and their governance” organized by ANCITEL Lombardia and ANREV in Milan (Italy)
- 2007 speaker at the seminar “ISA - International Standards on Auditing in audits of Small-Medium Enterprises” organized in Moscow (Russia) by Consiglio Nazionale Dottori Commercialisti in the framework of their partnership with IPBR (Russian Accounting and Auditing Institute)
- 2007 speaker at the “IFAC Small and Medium Practices Forum 2007” organized in St. Julians (Malta) by IFAC – International Federation of Accountants
- 2007 speaker and coordinator of discussion panel “The Role of Accountants in the Development of Mediterranean SMEs” in the framework of the 6th FCM (Fédération des Experts Comptables Méditerranéens) Annual Conference, held in Athens (Greece)



- 2008 speaker at the conference “CRECER Latin America and the Caribbean - Sustaining the Momentum For Regional Integration - Recent Achievements and Further Challenges in Building Financial Accountability” jointly organized by the World Bank and IFAC, held in San Salvador (El Salvador)
- 2008 speaker at the conference “Managing and increasing value of trade marks and patents as business assets” organized in Macerata (Italy) by Associazione Industriali di Macerata
- 2008 speaker at the “IFAC Small and Medium Practices Forum 2008” organized in Abuja (Nigeria) by IFAC – International Federation of Accountants
- 2008 speaker at the IFAC Council Workshop, organized in Rome by IFAC – International Federation of Accountants
- 2009 speaker and coordinator of panel discussion “Issues affecting Small and Medium Practices and Small and Medium Enterprises: a Window on the Mediterranean Region” in the framework of the 8th FCM (Fédération des Experts Comptables Méditerranéens) Annual Conference, Bucharest (Romania)
- 2009 speaker in the panel discussion “Global Risks and the Future of the Audit Profession” in the framework of the 9th International Symposium on Auditing in Turkey, Istanbul (Turkey)
- 2009 speaker at the “IFAC Small and Medium Practices Forum 2009” organized in Beijing (China) by IFAC – International Federation of Accountants
- 2010 speaker at the 48th National Congress of Unione Giovani Dottori Commercialisti ed Esperti Contabili, organized in Rimini (Italy) by UNGDCEC, on the topic of “Audit: an international perspective”
- 2010 speaker at the seminar “Statutory audit: Italian and international perspectives”, organized in Piacenza by Ordine dei Dottori Commercialisti e degli Esperti Contabili of Piacenza (Italy).
- 2010 speaker at the EFAA conference “Financial Reporting for SMEs and the Business Support provided by SMPs to SMEs in Europe: a challenge and an opportunity for SMEs and SMPs”, London (UK)
- 2010 moderator at the seminar “The common heritage of the Mediterranean area”, in the framework of the 2nd National Congress of Italian Accountants and Tax Lawyers.
- 2010 speaker at the conference “La mediazione per la conciliazione: una nuova opportunità per i cittadini e le imprese” organized in Reggio Emilia (Italy) by the Chamber of Commerce of Reggio Emilia and Ordine dei Dottori Commercialisti e degli Esperti Contabili of Reggio Emilia.
- 2010 speaker at the WCOA 2010 – World Congress of Accountants organized in Kuala Lumpur (Malaysia) by IFAC – speech delivered in the workshop “Capacity Building for SMPs: IFAC Initiatives”
- 2010 speaker and coordinator of panel discussion “Corporate Governance Issues” in the framework of the 9th Conference of FCM (Fédération des Experts Comptables Méditerranéens), Marseille (France)
- 2010 speaker at the seminar “From audit to statutory audit: the role and opportunities of the collegio sindacale (Italian audit committee)” organized in Reggio Emilia (Italy) by Ordine dei Dottori Commercialisti e degli Esperti Contabili of Reggio Emilia
- since 2011 – speaker and moderator at many national and international conferences, including WCOA 2014 in Rome; an updated list of speaking assignments is currently being compiled and will be available upon request



Languages spoken and written

- Italian: native speaker, very good knowledge of both spoken and written language
- English: very good knowledge of both spoken and written language
- German: very good knowledge of both spoken and written language
- French: reasonable knowledge of spoken language, sufficient knowledge of written language
- Spanish: good oral comprehension, poor knowledge of written language
- Portuguese: good oral comprehension, poor knowledge of written language

Reggio Emilia, June 2021