

Associates

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Registered public accountant graduated from Pontificia Universidad Católica Del Perú. Mastery in accounting and with Doctorate studies in Universidad Mayor de San Marcos, graduated as tax specialist in Universidad de Lima. Has twenty years of experience in audit and accounting, twelve of them at Sociedad de auditoria Coopers and Lybrand & Co. Has been dean of the financial and accounting faculty and university Professor of post grade in Universidad de Lima and Universidad Mayor de San Marcos. Author of the book “Financial Audit: Risks, internal control, corporative Government and standards of financial Information”.

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Registered public accountant of the Universidad Federico Villarreal, has specialties in finances in the Universidad Católica del Perú and systems in the Colegio de Contadores Públicos de Lima. With twenty five years of experience in the field of audit and accounting, during the first years of his professional career worked for important international auditing companies such as: Emt & Winney and Moore Rowland. During the last sixteen years has worked as main partner of DFK international rendering services of audit and consulting to important private and public organizations.

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Registered public accountant. Began his career in the field of financial audit in the Consultoria de Negocios in Coopers & Lybrand Hansen-Holm, Alonso & Co. in 1973. Afterwards he worked as manager in administration and finances or internal audit in some companies as Compañía de Seguros La Nacional S.A. (MAPFRE Perú S.A), Instituto San Ignacio de Loyola, Compañía de Seguros La Vitalicia S.A. Has worked in La Comision Nacional Supervisora de Valores CONASEV as auditor and in the Superintendencia de Banca y Seguros as supervisor for Cooperativas de Ahorro y Crédito in the Federación de Cooperativas de Ahorro y Crédito del Perú FENACREP. JUSTO MANRIQUE ARAGON
 jmanrique@moorestephensperu.com Registered public accountant university professor and international consultant, has secondary specialties in companies administration and finances in Escuela de Administración Para Graduados ESAN. In his twenty five years of professional experience he worked for various managerial sector as administrative and financial manager or audit manager in companies as: Centrifugas Peruanas S.A, Glaxo del Perú S.A, Industrial Peruana del Acero S.A, Ferrocarril Central Andino S.A, Southern Perú Copper Corporation as well as in international auditing and consulting companies as Arthur Andersen & Co. Touch Ross international and Moore Rowland International.