



Council of the European Union
General Secretariat

**Interinstitutional files:
2023/0079 (COD)**

Brussels, 13 June 2023

WK 7851/2023 INIT

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WORKING PAPER

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WORKING DOCUMENT

From:	General Secretariat of the Council
To:	Working Party on Competitiveness and Growth (Industry)
Subject:	CRMA : Additional comments from IT on the Presidency compromise proposal for a Regulation of the European Parliament and of the Council establishing a framework for ensuring a secure and sustainable supply of critical raw materials and amending Regulations (EU) 168/2013, (EU) 2018/858, 2018/1724 and (EU) 2019/1020 (doc. 6906/23)

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Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a framework for ensuring a secure and sustainable supply of critical raw materials and amending Regulations (EU) 168/2013, (EU) 2018/858, 2018/1724 and (EU) 2019/1020

Presidency (partial) compromise proposal (Articles 33, 36, 37, 39, 40, 41, 43, 45 and 47 and respective Recitals excluded)

Changes in comparison to the Commission proposal, document ST 7568/23, are marked in bold underline for additions and in strikethrough for deletions.

2nd Sheet - Recitals

3rd Sheet - Articles

4th Sheet - Annexes

		<p>1. The purpose of the project is to develop a comprehensive strategy for the organization's growth and expansion over the next five years. This strategy will focus on increasing market share, improving operational efficiency, and exploring new revenue streams. The project will involve a thorough analysis of the current market landscape, identification of key opportunities and challenges, and the development of actionable plans and initiatives. The strategy will be implemented through a series of strategic initiatives, each with clear objectives, timelines, and resource requirements. Regular communication and reporting will be essential to ensure the strategy remains on track and allows for adjustments as needed.</p>		
<p>Section 1: Introduction</p>		<p>2. The organization's mission is to provide high-quality products and services that meet the needs of our customers and contribute to the well-being of our community. Our vision is to become a leading industry player, recognized for our innovation, reliability, and commitment to excellence. This strategy is designed to support our mission and vision by providing a clear path forward for the organization's future success.</p>		
<p>Section 2: Market Analysis</p>		<p>3. The market is highly competitive, with several key players vying for market share. Our primary competitors are [Company A], [Company B], and [Company C]. Each of these competitors has a strong presence in the market and offers a range of products and services. However, there are also several opportunities for growth, particularly in emerging markets and through digital transformation. By leveraging our strengths and addressing our weaknesses, we can position ourselves for long-term success in this market.</p>		
<p>Section 3: Strategic Objectives</p>		<p>4. The organization's strategic objectives are to increase revenue by 15% over the next five years, improve operational efficiency by 10%, and expand into two new international markets. These objectives are supported by a series of strategic initiatives, including product development, marketing and sales efforts, operational improvements, and international expansion. Each initiative is designed to contribute to the overall success of the organization and is supported by clear metrics and timelines.</p>		
<p>Section 4: Strategic Initiatives</p>		<p>5. The organization's strategic initiatives include product development, marketing and sales, operational improvements, and international expansion. Each initiative is supported by a detailed plan of action, including specific tasks, timelines, and resource requirements. Regular communication and reporting will be essential to ensure the initiatives remain on track and allow for adjustments as needed.</p>		
<p>Section 5: Financial Projections</p>		<p>6. The organization's financial projections show a steady increase in revenue and profit over the next five years. This is supported by a series of strategic initiatives, including product development, marketing and sales efforts, operational improvements, and international expansion. The projections are based on a range of assumptions, including market growth, operational efficiency, and the success of the strategic initiatives.</p>		
<p>Section 6: Risk Management</p>		<p>7. The organization's risk management strategy focuses on identifying, assessing, and mitigating potential risks. Key risks include market volatility, operational disruptions, and talent shortages. The organization has implemented a range of risk management measures, including diversification, contingency planning, and talent development, to minimize the impact of these risks.</p>		
<p>Section 7: Implementation</p>		<p>8. The organization's implementation plan is a detailed roadmap for the strategic initiatives. It includes a clear timeline, specific tasks, and resource requirements. Regular communication and reporting will be essential to ensure the implementation remains on track and allows for adjustments as needed.</p>		
<p>Section 8: Conclusion</p>		<p>9. The organization's strategy is a comprehensive plan for the future. It provides a clear path forward for the organization's growth and expansion over the next five years. By leveraging our strengths and addressing our weaknesses, we can position ourselves for long-term success in this market.</p>		
<p>Section 9: Appendix</p>		<p>10. The organization's appendix includes a range of supporting documents, including market research reports, financial projections, and strategic initiatives. These documents provide a detailed overview of the organization's strategy and are essential for understanding the organization's future success.</p>		

		<p>1. The purpose of the project is to develop a new product line for the company's existing market. The project is expected to generate a significant increase in revenue and market share.</p> <p>2. The project is expected to be completed within 18 months. The project manager will be responsible for the overall management of the project, including the development of the project plan, the identification of resources, and the monitoring and control of the project.</p> <p>3. The project is expected to be completed within 18 months. The project manager will be responsible for the overall management of the project, including the development of the project plan, the identification of resources, and the monitoring and control of the project.</p>		
<p>Project 2: Marketing Strategy</p>	<p>Project 2: Marketing Strategy</p>	<p>1. The purpose of the project is to develop a comprehensive marketing strategy for the company's new product line. The strategy is expected to increase brand awareness and drive sales growth.</p> <p>2. The project is expected to be completed within 12 months. The project manager will be responsible for the overall management of the project, including the development of the strategy, the identification of resources, and the monitoring and control of the project.</p> <p>3. The project is expected to be completed within 12 months. The project manager will be responsible for the overall management of the project, including the development of the strategy, the identification of resources, and the monitoring and control of the project.</p>		
<p>Project 3: Financial Analysis</p>	<p>Project 3: Financial Analysis</p>	<p>1. The purpose of the project is to conduct a detailed financial analysis of the company's current operations. The analysis is expected to identify areas of inefficiency and provide recommendations for improvement.</p> <p>2. The project is expected to be completed within 6 months. The project manager will be responsible for the overall management of the project, including the development of the analysis, the identification of resources, and the monitoring and control of the project.</p> <p>3. The project is expected to be completed within 6 months. The project manager will be responsible for the overall management of the project, including the development of the analysis, the identification of resources, and the monitoring and control of the project.</p>		<p>The project is expected to be completed within 6 months. The project manager will be responsible for the overall management of the project, including the development of the analysis, the identification of resources, and the monitoring and control of the project.</p>
<p>Project 4: Human Resources</p>	<p>Project 4: Human Resources</p>	<p>1. The purpose of the project is to develop a comprehensive human resources strategy for the company. The strategy is expected to attract, develop, and retain top talent.</p> <p>2. The project is expected to be completed within 18 months. The project manager will be responsible for the overall management of the project, including the development of the strategy, the identification of resources, and the monitoring and control of the project.</p> <p>3. The project is expected to be completed within 18 months. The project manager will be responsible for the overall management of the project, including the development of the strategy, the identification of resources, and the monitoring and control of the project.</p>		
<p>Project 5: Operations</p>	<p>Project 5: Operations</p>	<p>1. The purpose of the project is to optimize the company's current operations. The project is expected to reduce costs and improve efficiency.</p> <p>2. The project is expected to be completed within 12 months. The project manager will be responsible for the overall management of the project, including the development of the plan, the identification of resources, and the monitoring and control of the project.</p> <p>3. The project is expected to be completed within 12 months. The project manager will be responsible for the overall management of the project, including the development of the plan, the identification of resources, and the monitoring and control of the project.</p>		
<p>Project 6: Information Systems</p>	<p>Project 6: Information Systems</p>	<p>1. The purpose of the project is to implement a new information system for the company. The system is expected to improve data management and reporting.</p> <p>2. The project is expected to be completed within 18 months. The project manager will be responsible for the overall management of the project, including the development of the plan, the identification of resources, and the monitoring and control of the project.</p> <p>3. The project is expected to be completed within 18 months. The project manager will be responsible for the overall management of the project, including the development of the plan, the identification of resources, and the monitoring and control of the project.</p>		
<p>Project 7: Research & Development</p>	<p>Project 7: Research & Development</p>	<p>1. The purpose of the project is to conduct research and development on a new product. The project is expected to lead to the development of a new product line.</p> <p>2. The project is expected to be completed within 24 months. The project manager will be responsible for the overall management of the project, including the development of the plan, the identification of resources, and the monitoring and control of the project.</p> <p>3. The project is expected to be completed within 24 months. The project manager will be responsible for the overall management of the project, including the development of the plan, the identification of resources, and the monitoring and control of the project.</p>		
<p>Project 8: Compliance</p>	<p>Project 8: Compliance</p>	<p>1. The purpose of the project is to ensure the company's compliance with all applicable laws and regulations. The project is expected to reduce the risk of legal action.</p> <p>2. The project is expected to be completed within 12 months. The project manager will be responsible for the overall management of the project, including the development of the plan, the identification of resources, and the monitoring and control of the project.</p> <p>3. The project is expected to be completed within 12 months. The project manager will be responsible for the overall management of the project, including the development of the plan, the identification of resources, and the monitoring and control of the project.</p>		

Module	Topic	Learning Objectives	Assessment	Resources
Module 1: Strategic Management	Module 1.1: Introduction to Strategic Management	<ul style="list-style-type: none"> Define strategic management and its importance. Identify the levels of strategy: corporate, business, and functional. Explain the relationship between strategy and organizational performance. 	<ul style="list-style-type: none"> Case study analysis. Short answer questions. Essay questions. 	<ul style="list-style-type: none"> Textbook: Strategic Management: The Art of Competitive Advantage. Journal articles on strategic management. Company reports and annual statements.
	Module 1.2: Environmental Analysis	<ul style="list-style-type: none"> Identify external opportunities and threats. Identify internal strengths and weaknesses. Conduct a SWOT analysis. 	<ul style="list-style-type: none"> Case study analysis. Short answer questions. Essay questions. 	<ul style="list-style-type: none"> Textbook: Strategic Management: The Art of Competitive Advantage. Journal articles on environmental analysis. Company reports and annual statements.
	Module 1.3: Strategic Formulation	<ul style="list-style-type: none"> Formulate a corporate-level strategy. Formulate a business-level strategy. Formulate a functional-level strategy. 	<ul style="list-style-type: none"> Case study analysis. Short answer questions. Essay questions. 	<ul style="list-style-type: none"> Textbook: Strategic Management: The Art of Competitive Advantage. Journal articles on strategic formulation. Company reports and annual statements.
Module 2: Financial Accounting	Module 2.1: Introduction to Financial Accounting	<ul style="list-style-type: none"> Identify the accounting cycle. Explain the accounting equation. Identify the components of the accounting cycle. 	<ul style="list-style-type: none"> Case study analysis. Short answer questions. Essay questions. 	<ul style="list-style-type: none"> Textbook: Financial Accounting: The Art of Business Decision Making. Journal articles on financial accounting. Company reports and annual statements.
	Module 2.2: Journal Entries and T-Accounts	<ul style="list-style-type: none"> Record journal entries for various transactions. Post journal entries to T-accounts. Calculate the ending balances for T-accounts. 	<ul style="list-style-type: none"> Case study analysis. Short answer questions. Essay questions. 	<ul style="list-style-type: none"> Textbook: Financial Accounting: The Art of Business Decision Making. Journal articles on journal entries and T-accounts. Company reports and annual statements.
	Module 2.3: Trial Balance and Financial Statements	<ul style="list-style-type: none"> Prepare a trial balance. Identify the components of the financial statements. Explain the relationship between the financial statements. 	<ul style="list-style-type: none"> Case study analysis. Short answer questions. Essay questions. 	<ul style="list-style-type: none"> Textbook: Financial Accounting: The Art of Business Decision Making. Journal articles on financial statements. Company reports and annual statements.
Module 3: Managerial Accounting	Module 3.1: Introduction to Managerial Accounting	<ul style="list-style-type: none"> Identify the components of managerial accounting. Explain the relationship between managerial accounting and financial accounting. Identify the components of the cost accounting system. 	<ul style="list-style-type: none"> Case study analysis. Short answer questions. Essay questions. 	<ul style="list-style-type: none"> Textbook: Managerial Accounting: The Art of Business Decision Making. Journal articles on managerial accounting. Company reports and annual statements.
	Module 3.2: Cost Accounting	<ul style="list-style-type: none"> Identify the components of cost accounting. Explain the relationship between cost accounting and financial accounting. Identify the components of the cost accounting system. 	<ul style="list-style-type: none"> Case study analysis. Short answer questions. Essay questions. 	<ul style="list-style-type: none"> Textbook: Managerial Accounting: The Art of Business Decision Making. Journal articles on cost accounting. Company reports and annual statements.
	Module 3.3: Budgeting	<ul style="list-style-type: none"> Identify the components of budgeting. Explain the relationship between budgeting and financial accounting. Identify the components of the budgeting system. 	<ul style="list-style-type: none"> Case study analysis. Short answer questions. Essay questions. 	<ul style="list-style-type: none"> Textbook: Managerial Accounting: The Art of Business Decision Making. Journal articles on budgeting. Company reports and annual statements.
Module 4: Business Law	Module 4.1: Introduction to Business Law	<ul style="list-style-type: none"> Identify the components of business law. Explain the relationship between business law and business operations. Identify the components of the legal system. 	<ul style="list-style-type: none"> Case study analysis. Short answer questions. Essay questions. 	<ul style="list-style-type: none"> Textbook: Business Law: The Art of Business Decision Making. Journal articles on business law. Company reports and annual statements.
	Module 4.2: Contract Law	<ul style="list-style-type: none"> Identify the components of contract law. Explain the relationship between contract law and business operations. Identify the components of the legal system. 	<ul style="list-style-type: none"> Case study analysis. Short answer questions. Essay questions. 	<ul style="list-style-type: none"> Textbook: Business Law: The Art of Business Decision Making. Journal articles on contract law. Company reports and annual statements.
	Module 4.3: Tort Law	<ul style="list-style-type: none"> Identify the components of tort law. Explain the relationship between tort law and business operations. Identify the components of the legal system. 	<ul style="list-style-type: none"> Case study analysis. Short answer questions. Essay questions. 	<ul style="list-style-type: none"> Textbook: Business Law: The Art of Business Decision Making. Journal articles on tort law. Company reports and annual statements.

		<p>(i) Accounting treatment</p> <p>The Company will continue to apply the applicable accounting standards and practices in the United States for the period from the date of the acquisition to the date of the completion of the acquisition. The Company will continue to apply the applicable accounting standards and practices in the United States for the period from the date of the completion of the acquisition to the date of the completion of the acquisition.</p> <p>(ii) Financial statements</p> <p>The Company will continue to prepare financial statements in accordance with the applicable accounting standards and practices in the United States for the period from the date of the acquisition to the date of the completion of the acquisition.</p> <p>(iii) Financial statements</p> <p>The Company will continue to prepare financial statements in accordance with the applicable accounting standards and practices in the United States for the period from the date of the completion of the acquisition to the date of the completion of the acquisition.</p> <p>(iv) Financial statements</p> <p>The Company will continue to prepare financial statements in accordance with the applicable accounting standards and practices in the United States for the period from the date of the completion of the acquisition to the date of the completion of the acquisition.</p> <p>(v) Financial statements</p> <p>The Company will continue to prepare financial statements in accordance with the applicable accounting standards and practices in the United States for the period from the date of the completion of the acquisition to the date of the completion of the acquisition.</p>	
<p>ACCOUNTING TREATMENT OF THE ACQUISITION</p>		<p>The Company will continue to apply the applicable accounting standards and practices in the United States for the period from the date of the acquisition to the date of the completion of the acquisition.</p>	