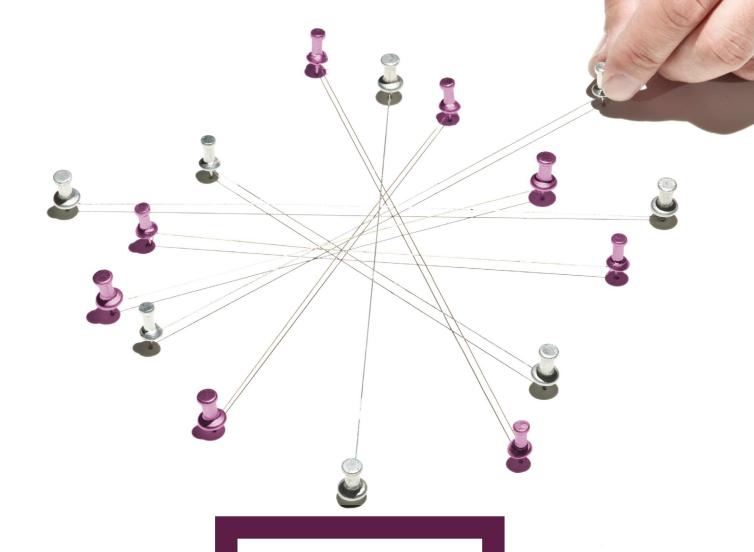
# JOURRIA CONTRACTOR OF THE STATE OF THE STATE



High-quality technical assistance

for all



#### TO ENTERTAIN EXCELLENCE!

Always at the service of recent developments and trends

Our work is permanently connected to current developments and events. New legislative and tax measures are continually adopted.

Month after month, the economic conditions are undergoing major change and strong tendencies are drawn.

It is impossible for us to dissociate our consulting services from current developments and trends. For this reason, we believe that is essential to nourish our expertise by keeping up with update information and resources, regular training courses and experience exchanges with our colleagues.

ATH has been founded following the willpower to exercise our work by keeping in touch continually with recent developments and trends. By this way, we create a real value added to our consulting services and confirm our role to represent the accountancy profession.



ATH, Association Technique d'Harmonisation is a gathering of 38 independent firms of audit, accounting and consulting who wish to have available mutualized resources in order to provide their clients with the best services and performance.

Founded in 1968 under the form of association, ATH seeks permanently excellence in order to offer a more thorough technical approach and betteradvised consulting services.

A board of directors in which participate the representatives of all firm members, define the major orientations and approve the actions and works carried out by the general secretary of the Association.

Technical monitoring and maintenance.
Provision of methodological tools and technical supports.
Monitoring of texts, laws and standards in force.



Training center.
Specialised
seminars.

Yearly quality control of firm procedures and technical files.

Accompaniment and advice on complex sbjects.





Professional documentation center.
Literature search, book lending services.

Newsletters. Press review.



# Mutualisation

#### Services for all, support for everyone

ATH can be solicited by each of its members to assist them technically in their activities :

- Audit engagements and other audit-related tasks,
- Accounting and consulting services,
- Specific activities: consolidation, audit of business combinations, evaluation...,
- Social and legal tasks.

All the services offered are optimized by the use of new technologies which help to have available anytime and anywhere all necessary resources (electronic work files, intranet, digital technical and methodological supports, etc.).

# You have good reason to trust ...



#### Because our advices are always well-documented

ATH have a high-quality professional documentation center. Five documentarists are working full-time to enrich in permanence the resources to which all members have access via the push services (sending of documents and newsletters through press review) or via the pull services, in response to the firms' requests (literature search and book lending).

# Because our activities are permanently connected to recent developments and trends

ATH ensure a permanent technical monitoring and support as well as an update of texts, laws and standards in force. It provides to its members with technical supports and methodological tools.

## Because it is necessary to take height to progress

ATH organize a quality-control session on an annual basis. This process is aimed to appreciate the quality of firms' internal procedures and the quality of their work files.



# Because proposal of relevant solutions supposes that the consultants reach at the highest level of their expertise

ATH create and moderate training courses and specialized seminars in the field of firms' activities.

## Because experience exchanges help to widen our field of vision

ATH remains permanently available to exchange with its' firm members and to find solutions to their complex issues.

# Great expertise makes firms bigger

For an audit firm, the claim of its affiliation to ATH association means:

- The collaborators have perfect knowledge of their profession and legal texts in force,
- The experts master the most updated technics and expertise in their activities,
- Exchanges and experience feedbacks help to enhance the relevance of judgments and advices,
- A high quality of service certified by an external controller,
- A logistical support with a high level of resources generally reserved to big firms.













































**OFEC** 











933 M€

38
firms
members

560

Days of research & development per year

4200
days/person/training course
per year

8500 employees and associates

280

Days of quality control per year





#### **CERTIFIED EXCELLENCE**

Become ATH' member attest the firm's affiliation to a high-quality technical association. This guarantees a high-level expertise and access to technical and professional documental resources which are regularly controlled and certified by an external organization.