

# WORKING IN AUDIT FIRM



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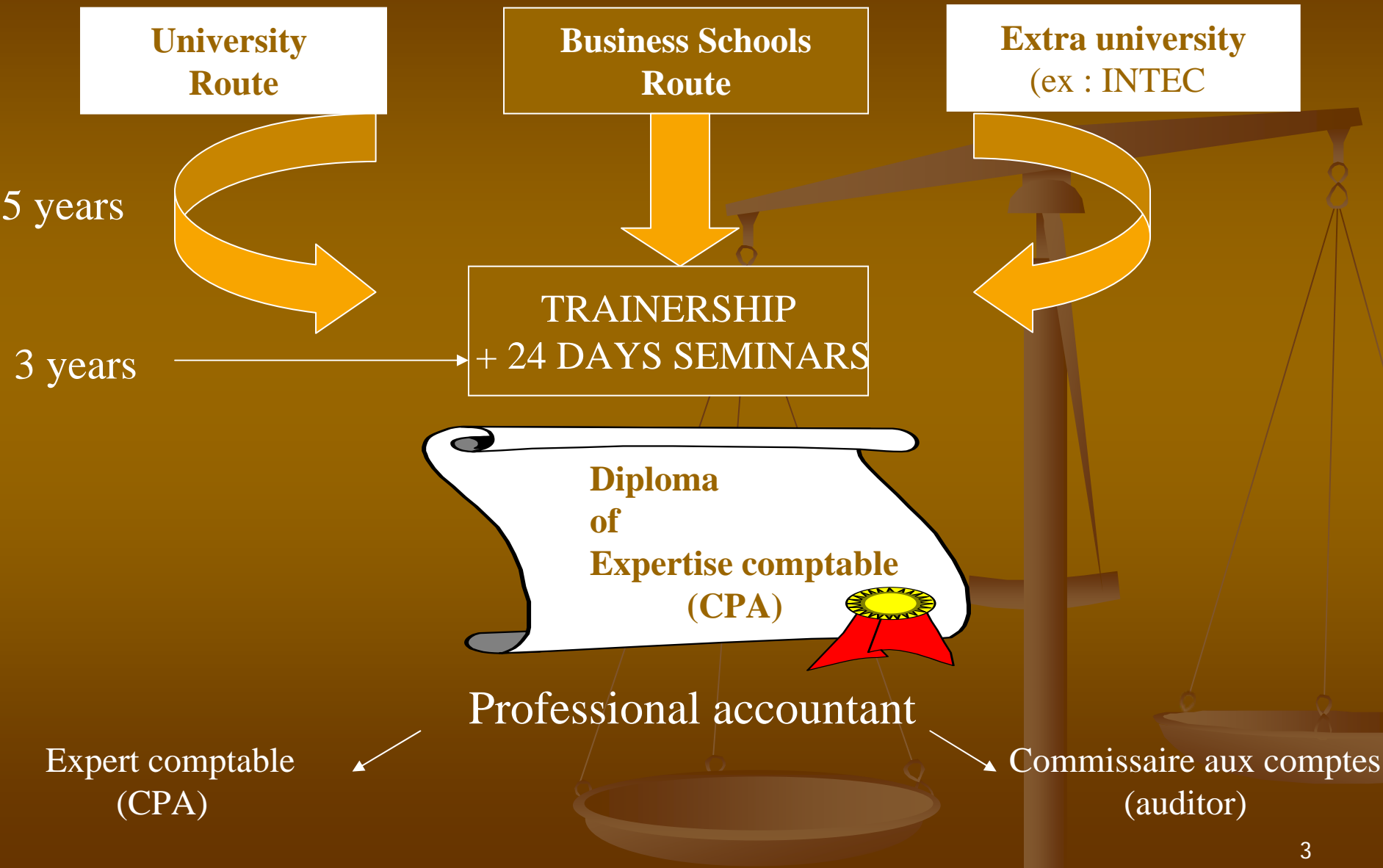
# *Just to introduce...*

## *What's the YAAM project ?*

### ■ **Young Accountants Auditors Meeting**

- ◆ Certified public accountants and external auditors registered for less than 5 years
- ◆ Young qualified accountants working in auditing firms
- ◆ Young qualified accountants working in trading and manufacturing firms
- ◆ *To establish firm links with the other associations of young professionals in order to exchange our competencies and our know-how.*
  - ◆ To develop the exchange of ideas, experiences, know-how;
  - ◆ To contribute to the development of its members firms;
  - ◆ To provide material and moral help;
  - ◆ To train and inform members on the evolution of professional practices;

# THEORETICAL EDUCATION for French CPA 's



# CONTENTS OF THE QUALITY ASSURANCE

## PROCEDURE ANALYSIS

✂ CHECK THAT THE FIRM HAS THE MEANS TO ENSURE ITS MISSION



Aspects : **COMPETENCE**  
**COLLABORATORS**  
**TRAINING**  
**DOCUMENTATION & TOOLS**  
**INSURANCE**  
**INTERNAL QUALITY CONTROL**



## CONTROL OF FILES

✂ CHECK THAT THE AUDITOR RESPECTS PROFESSIONAL STANDARDS AND THE PROCEDURES OF AUDIT FIRMS

✂ EXAM OF AUDIT FILES TO CHECK THE CORRECT APPLICATION

# CONTINUING PROFESSIONAL EDUCATION

## POLICY OF INSTITUTES (CSOEC AND CNCC)

Professional standards

Education

Quality control

# CONTINUING PROFESSIONAL EDUCATION

## RULES

Experts-comptables  
(CPA's)

Ability standard (1990)  
40h/year

Commissaires aux Comptes  
(Auditors)

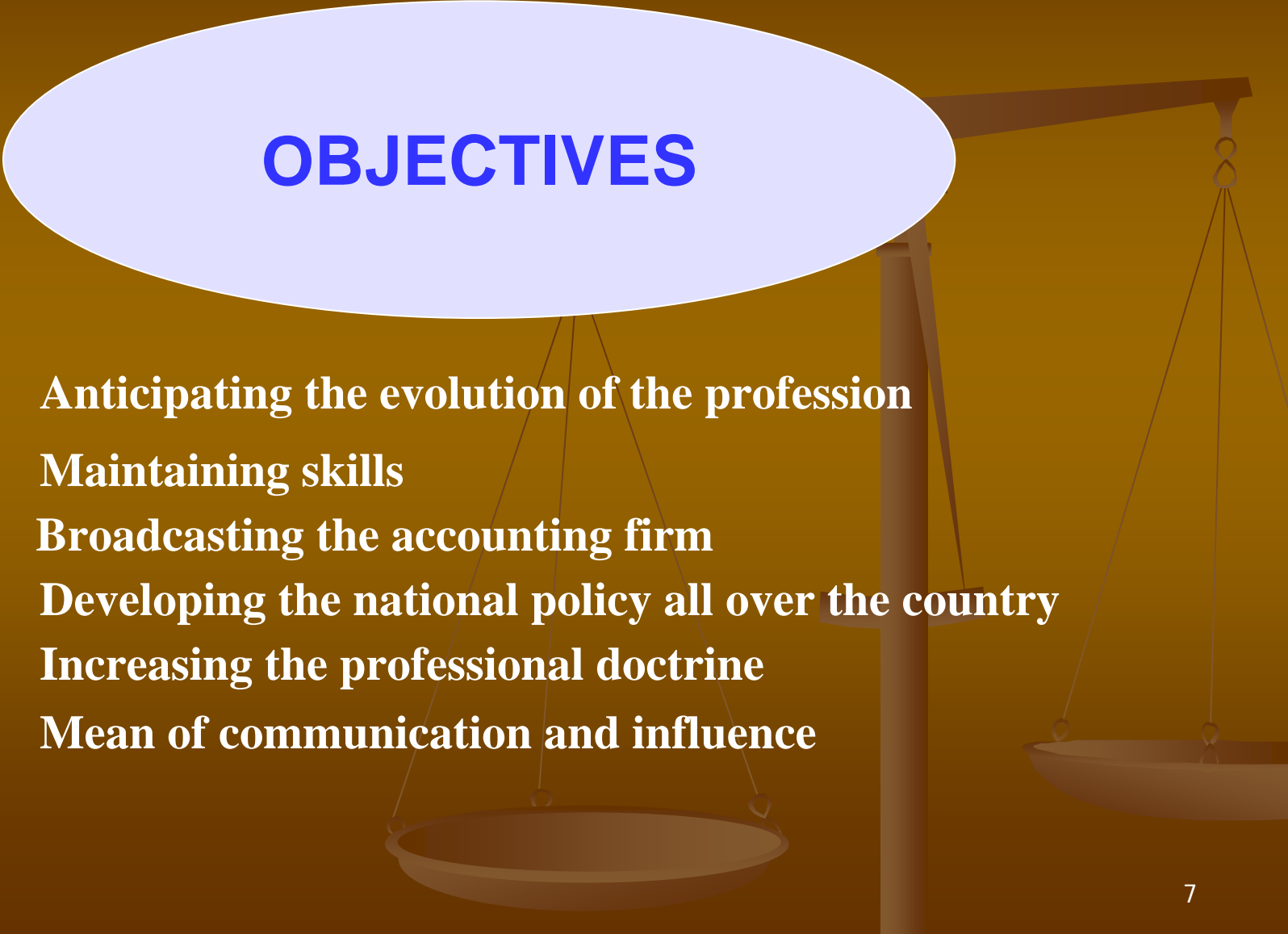
Ability standard (1979)  
40h/year

No addition of the 2 standards,  
According to the need of his firm, the professional makes a  
choice. Compliance is monitored through the peer review  
procedure (quality control)

- IFAC, IES 7, International Education Standard "Continuing professional development : a program of lifelong learning and continuing development of professional competence"

# CONTINUING PROFESSIONAL EDUCATION

## OBJECTIVES

- 
- ➔ **Anticipating the evolution of the profession**
  - ➔ **Maintaining skills**
  - ➔ **Broadcasting the accounting firm**
  - ➔ **Developing the national policy all over the country**
  - ➔ **Increasing the professional doctrine**
  - ➔ **Mean of communication and influence**

# ATTRACTIVITY AND MULTIDISCIPLINARY PRACTICE

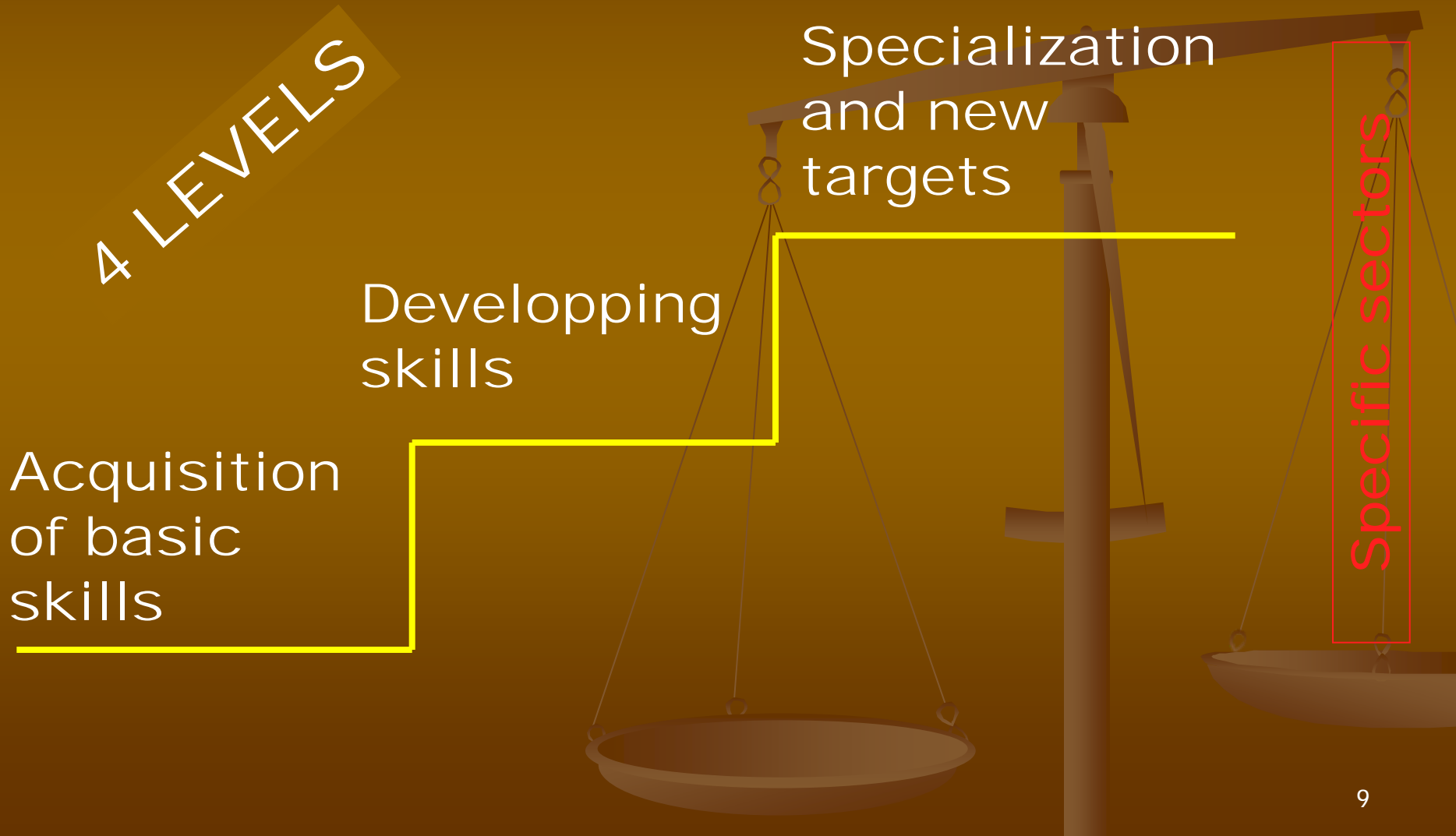
## CPE matters for OEC members

- Accounting and Audit
- Social law
- Law
- Taxation
- General management
- Marketing and communication
- Information technology

- Companies in bad financial situation
- Public sector
- Associations
- Groups
- Smallest firms



# CONTINUING PROFESSIONAL EDUCATION



# ATTRACTIVITY AND MULTIDISCIPLINARY PRACTICE

*Thanks for your attention*

QUESTIONS...

