

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and the role of the accounting department in ensuring the integrity of the financial statements. It also highlights the need for regular audits and the importance of transparency in financial reporting.

2. The second part of the document focuses on the implementation of internal controls to prevent fraud and ensure the accuracy of financial data. It outlines the key components of a robust internal control system, including segregation of duties, authorization procedures, and regular monitoring and evaluation.

3. The third part of the document addresses the challenges faced by organizations in managing their financial resources effectively. It discusses the importance of budgeting, forecasting, and cost management, and provides practical tips for improving financial performance.

4. The fourth part of the document explores the role of technology in modern accounting and finance. It discusses the benefits of using accounting software and the importance of staying up-to-date with the latest technological advancements in the field.

5. The fifth part of the document concludes by emphasizing the importance of ethical behavior in the accounting profession. It discusses the role of accountants as trusted advisors and the need to adhere to high standards of ethical conduct.

6. The sixth part of the document provides a detailed overview of the accounting cycle, from the initial recording of transactions to the final preparation of financial statements. It includes a step-by-step guide to each stage of the cycle and explains the underlying principles that govern the process.

7. The seventh part of the document discusses the various types of financial statements used by organizations to report their financial performance. It includes a detailed explanation of the balance sheet, income statement, cash flow statement, and statement of equity, and provides examples of how these statements are prepared and presented.

8. The eighth part of the document focuses on the importance of financial ratios and metrics in analyzing an organization's financial health. It discusses the various types of ratios used in financial analysis, such as liquidity ratios, solvency ratios, and profitability ratios, and provides guidance on how to interpret these ratios.

9. The ninth part of the document addresses the role of the accounting department in supporting the organization's strategic goals. It discusses the importance of providing accurate and timely financial information to management and the role of accountants in identifying areas for improvement and implementing corrective actions.

10. The tenth part of the document concludes by summarizing the key points discussed throughout the document and emphasizing the importance of a strong accounting and finance function for the success of any organization.

11. The eleventh part of the document discusses the importance of maintaining accurate records of all transactions and the role of the accounting department in ensuring the integrity of the financial statements. It also highlights the need for regular audits and the importance of transparency in financial reporting.

12. The twelfth part of the document focuses on the implementation of internal controls to prevent fraud and ensure the accuracy of financial data. It outlines the key components of a robust internal control system, including segregation of duties, authorization procedures, and regular monitoring and evaluation.

13. The thirteenth part of the document addresses the challenges faced by organizations in managing their financial resources effectively. It discusses the importance of budgeting, forecasting, and cost management, and provides practical tips for improving financial performance.

14. The fourteenth part of the document explores the role of technology in modern accounting and finance. It discusses the benefits of using accounting software and the importance of staying up-to-date with the latest technological advancements in the field.

15. The fifteenth part of the document concludes by emphasizing the importance of ethical behavior in the accounting profession. It discusses the role of accountants as trusted advisors and the need to adhere to high standards of ethical conduct.

16. The sixteenth part of the document provides a detailed overview of the accounting cycle, from the initial recording of transactions to the final preparation of financial statements. It includes a step-by-step guide to each stage of the cycle and explains the underlying principles that govern the process.

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18. The eighteenth part of the document focuses on the importance of financial ratios and metrics in analyzing an organization's financial health. It discusses the various types of ratios used in financial analysis, such as liquidity ratios, solvency ratios, and profitability ratios, and provides guidance on how to interpret these ratios.

19. The nineteenth part of the document addresses the role of the accounting department in supporting the organization's strategic goals. It discusses the importance of providing accurate and timely financial information to management and the role of accountants in identifying areas for improvement and implementing corrective actions.

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BANQUE POPULAIRE AQUITAINE CENTRE ATLANTIQUE

ATTESTATION DE DEPOT DE CAPITAL

Agence de : AIXE SUR VIENNE

Nous soussignés, Banque Populaire Aquitaine Centre Atlantique, attestons que la somme de 11.000 euros a été versée dans le cadre de la libération de 50% du montant du capital de la société en formation SAS ATBCD.

Cette somme résulte des remises suivantes, sous réserve d'encaissement, effectuées par :

- M CLOUD Jean-François demeurant Les Sapins 1 route de LIMOGES 87700 AIXE SUR VIENNE par chèque de 2.000 euros du compte n° 10246200300 de la Banque Tarneaud
- M MARTY Patrick demeurant Rés Corot 15 avé GAMBETTA 92410 VILLE D AVRAY par chèque de 4.000 euros du compte 00050059656 de la Société Générale.
- M MME CLOUD René demeurant les Sapins 1 route de LIMOGES 87700 AIXE SUR VIENNE par chèque de 5000 euros du compte 10243800300 de la Banque Tarneaud.

Le déblocage de cette somme interviendra lors de la production par le représentant dûment habilité de la société, de l'attestation d'inscription de celle-ci à la chambre de commerce de Limoges et du numéro de SIRET correspondant.

Fait pour servir et valoir ce que de droit, à Limoges, le 18/05/2012.

La Directrice d'Agence,

**BANQUE POPULAIRE
AQUITAINE CENTRE ATLANTIQUE**
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Banque Populaire Aquitaine Centre Atlantique, société Anonyme Coopérative de Banque Populaire à capital variable, régie par les articles L512-2 et suivants du code monétaire et financier et l'ensemble des textes relatifs aux Banques Populaires et aux établissements de crédit. Siren: 755501590 RCS Bordeaux. Siège social: 10, quai des Queyries 33072 Bordeaux Cedex. Intermédiaire d'assurance immatriculé à l'Orias sous le numéro 07 005 628. Garantie financière et assurance responsabilité civile professionnelle conformes aux articles L530-1 et L530-2 du code des assurances. Numéro d'identification intracommunautaire FR66755501590. Code APE 6419 Z.

 GROUPE BPCE