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Macro-accounting and Micro-accounting Relationships in France

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Abstract

This paper discusses the interaction between national accounting and micro-accounting processes and highlights a very specific French characteristic in terms of accounting standardisation: the predominant role played by the State in the standardisation process. This may be explained by the French State's tradition of centralisation, dating back to the Napoleonic period and still very much present. Nonetheless, this high degree of centralisation and co-ordination of the accounting standardisation processes has not resulted in a uniform accounting procedure for all sectors of activity. However, these differences may become gradually less marked, as the main short-term objective of a newly-reorganised body responsible for co-ordinating accounting standards is to provide for a coherent body of doctrine that takes into account the specific characteristics of all the different sectors.

Citing Literature



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