

Macro-accounting and Micro-accounting Relationships in France

Evelyne Lande

First published: 16 December 2002

<https://doi.org/10.1111/1468-0408.00102>

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



[Download PDF](#)

ABOUT WILEY ONLINE LIBRARY

This website utilizes technologies such as cookies to enable essential site functionality, as well as for analytics, personalization, and targeted advertising. You may change your settings at any time or accept the default settings. You may close this banner to continue with only essential cookies. [Privacy Policy](#)



Manage Preferences

Accept All

Reject Non-Essential

Contact Us
Training and Support
DMCA & Reporting Piracy
Sitemap

OPPORTUNITIES

Subscription Agents
Advertisers & Corporate Partners

CONNECT WITH WILEY

The Wiley Network
Wiley Press Room

Copyright © 1999-2026 John Wiley & Sons, Inc or related companies. All rights reserved, including rights for text and data mining and training of artificial intelligence technologies or similar technologies.

WILEY

This website utilizes technologies such as cookies to enable essential site functionality, as well as for analytics, personalization, and targeted advertising. You may change your settings at any time or accept the default settings. You may close this banner to continue with only essential cookies. [Privacy Policy](#)

Manage Preferences

Accept All

Reject Non-Essential