

ACCOUNTING IN FRANCE/LA COMPTABILITÉ EN FRANCE

Historical Essays/Etudes Historiques

Edited by
Yannick Lemarchand and
R.H. Parker

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Volume 51

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**YANNICK LEMARCHAND
AND R.H. PARKER**

 **Routledge**
Taylor & Francis Group
LONDON AND NEW YORK

First published in 1996

This edition first published in 2014

by Routledge

2 Park Square, Milton Park, Abingdon, Oxon, OX14 4RN

and by Routledge

711 Third Avenue, New York, NY 10017

Routledge is an imprint of the Taylor & Francis Group, an informa business

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British Library Cataloguing in Publication Data

A catalogue record for this book is available from the British Library

ISBN: 978-0-415-53081-1 (Set)

eISBN: 978-1-315-88628-2 (Set)

ISBN: 978-0-415-71560-7 (Volume 51)

eISBN: 978-1-315-87104-2 (Volume 51)

Publisher's Note

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Garland Publishing, Inc.
New York and London 1996

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Library of Congress Cataloging-in-Publication Data

Accounting in France : historical essays = La comptabilité en France : études historiques
/ edited by Yannick Lemarchand and R.H. Parker.

p. cm. — (New works in accounting history)

Contributions and summaries in English and French.

Includes bibliographical references (p.).

ISBN 0-8153-2270-4 (alk. paper)

1. Accounting—France—History. I. Lemarchand, Yannick. II. Parker, R.H. (Robert
Henry) III. Series.

HF5616.F7A55

1996

95-51118

657'.0944—dc20

CIP

Design by Marisel Tavares

Printed on acid-free, 250-year-life paper.

Manufactured in the United States of America.

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ACKNOWLEDGMENTS

The editors, the series editor, and the publisher of this volume wish to thank the following authors, institutions, journals, and publishers for their kind permission to reprint the copyright materials in this volume. Every effort has been made to trace authors and publishers.

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B. Colasse and R. Durand, "French accounting theorists of the twentieth century," in J.-R. Edwards (ed.), *Twentieth Century Accounting Thinkers*, Dublin, Routledge, 1994.

ABSTRACTS

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P. DURDILLY. “Nouveaux fragments du livre de comptes d’un marchand lyonnais” [New fragments of the account book of a merchant of Lyon] *Revue de linguistique romane*, vol. XXVIII, 1965, pp. 375–407.

In 1964, the curator of the Library at Vienne (on the Rhône, south of Lyon) discovered a fragment of an account book, which was seen to belong probably to the ledger of a Lyon merchant. Another fragment of this ledger had been studied in 1906. Relating to the period 1320–1323, it is one of the oldest examples of a mercantile account book known in France.

It seems that this book was that of a partnership between Johanym Berguen and Bernert Barauz, who may have practised as drapers. The fragment is too short to give a complete picture of the commercial activity of the two partners. On the other hand, the document provides interesting linguistic information since it is written in the Franco-Provençal dialect, which is very rare. It also supplies valuable material for research into place names and personal names.

After a brief introduction, the paper provides a transcription of the document and a glossary of the terms used in it.

Ernest STEVELINCK and Robert HAULOTTE. “Pierre Savonne.” *La documentation commerciale et comptable*, vol. 15, no. 171, 172 and 173, 1959, pp. 19–26, 17–20, and 19–27.

The first French treatise on bookkeeping was published at Antwerp, in 1567, by Christopher Plantin, a printer from Touraine. The work of Pierre Savonne, a native of Lyon, it was republished, reset and enlarged, in 1581, 1588 and 1608. Also the author of a work on arithmetic republished several times, Savonne had travelled widely and claimed to have been employed to keep the books of a large number of merchants.

The first edition of his *Instruction et manière de tenir livres de comptes par parties doubles* (Instruction and manner of keeping books of account by double entry) shows the use of a relatively complete accounting framework, but the procedure for determining profit or loss does not appear correctly mastered. The technique is clearly set forth in the 1581 edition. In the 1588 edition, the function of a secret auxiliary ledger is described, recording the individual standing of partners vis-à-vis the firm.

The four known editions all contain a section devoted to *carnets de foires* (fair books). In Savonne's time, Lyon was the premier financial centre in Europe. Payments of bills of exchange were made at clearing house sessions held in Lyon at the time of the four great annual fairs. The function of the private account books used during these events by merchants is fully described by Savonne. They contained independent accounts linked to the principal accounts by the technique of *comptes réfléchis* (reflexive accounts).

Pierre JOUANIQUE. "Un classique de la comptabilité au siècle des lumières, la Science des négociants de Mathieu de la Porte' [An accounting classic from the Age of Enlightenment: *la Science des négociants* of Mathieu de la Porte], *Etudes et documents* (Comité pour l'Histoire économique et financière), 1993, pp. 339–361.

Born at Nijmegen, in the Netherlands, about 1660, Mathieu de la Porte came to France at the end of the 1670s. 'Bookkeeper to His Majesty,' he renounced his Protestantism in 1683 and was received, the following year, into the guild of *Maîtres experts et jurés écrivains de Paris* (sworn expert writing masters of Paris). In 1685, he published his first accounting work, the *Guide des négociants et teneurs de livres* (Merchants and bookkeepers guide), but his most important work was published in 1704: *la Science des négociants et teneurs de livres* (Mercantile and bookkeeping science). This work went through twenty editions and exercised a very strong influence on the authors of his time. Contained within it is one of the first attempts at account classification. Accounts are divided into three classes: the accounts of the proprietor; real accounts (cash, stock, fixed assets); agents' accounts. De la Porte formulated general rules regarding the accounts of persons and of goods, at the same time explaining how to debit and credit certain accounts. After describing accounting for different sorts of transactions, the paper emphasizes the entries relative to partnerships. It then looks at closing entries and the different account books recommended by de la Porte. An appendix provides an updated presentation of the accounts classification proposed in de la Porte's book.

Stanley E. HOWARD. "Public Rules for Private Accounting in France, 1673 and 1807," *Accounting Review*, June 1932.

Title 3 of the Ordinance *Pour le Commerce* (1673) contains ten articles setting out a list of accounting rules to be followed by tradesmen and merchants. The principal author of the Ordinance was Jacques Savary, whose book *Le Parfait Négociant* (1st ed. 1675) is in part an explanation of and commentary on the provisions of the Ordinance. The accounting rules of the Napoleonic Commercial Code strongly resemble those of the 1673 Ordinance.

Neither the Ordinance nor the Code established any administrative procedures for the enforcement of the rules prescribed, although there were penal sanctions for those who

failed to keep properly authenticated books of accounts. In practice non-observance of the law was officially tolerated. A possible indirect means of enforcement was the use of private accounting records in litigation.

Translations into English are provided of the ten articles of the Ordinance and of relevant articles from the Code of 1807.

André TESSIER. "Notes sur les livres de commerce d'après l'Ordonnance de Colbert-Savary" [Notes on the account books required by the Colbert-Savary Ordinance] *Bulletin de l'Institut National des Historiens Comptables*, no. 7, 1982, pp. 28–33.

During the reign of Louis XIV, Colbert carried out a considerable program of legislation. This was to inspire the Napoleonic codes and still imbues French legislation. Among the various laws passed, the Ordinance of 1673 on non-maritime commerce contained the first accounting rules with a national application.

One of the principal members of the Council for the reform of commerce, which prepared the Ordinance, was Jacques Savary. This former merchant played a very important role in its composition, to such an extent that it has been given the name of the "Code Savary". He followed this with a work entitled *le Parfait Négociant* (The Complete Merchant), in which he commented on and set out in detail a multitude of regulations related to commercial activity.

A comparison of the accounting requirements of the Ordinance and of the articles of the Commercial Code in force in 1982 brings out many similarities between them [editorial note: the law of 30 April 1983, which accompanied the revision of the national accounting plan in 1982, brought about substantial modifications and important extensions to these requirements].

The rules imposed on traders by the Ordinance were not new. They could be found in the usages and customs of certain towns, notably those which concerned the role of account books as proofs. As a work of legislative unification, the Ordinance extended them to the whole of the country.

R.H. PARKER. "A Note on Savary's 'Le Parfait Négociant,'" *Journal of Accounting Research*, v. 4, 1966, pp. 260–261.

According to Littleton's translation of Jacques Savary's *Le Parfait Négociant*, the book recommends, puzzlingly, that if inventory has not decreased in price it should be recorded "at the current price" (*au prix courant*). Littleton's translation is from the sixth edition of 1712. Reference to earlier editions, including the first edition of 1675, suggests that *au prix courant* is a misprint for *au prix coustant*, *au prix coûtant* (at the cost price).

Y. LEMARCHAND. "The Dark Side of the Result, Self-financing and Accounting Choices within XIXth Century French Industry," *Accounting, Business and Financial History*, vol. 3, n° 3, 1993, pp. 303–325.

From the 1820s to the First World War, French industrial companies established their growth by self-financing. This paper describes the role of accounting in implementing such a financial policy. What seems easily achievable in family concerns is sometimes more difficult in joint stock companies. Thus, to obtain optimal retention of funds, the directors used the accounting tool to maximize the "hidden" part of the profit. But some shareholders were not satisfied by the information delivered and the dividend policy adopted, as "secret" reserves were not always really secret. By different ways, most investment expenses were immediately written off. Such accounting choices stem from an underlying accounting paradigm which gives pre-eminence to cash flow, an inheritance of charge and discharge accounting, which removes any significance of worth from the balance sheet. The accounting tool, which was both used for and shaped by self-financing, simply sanctioned financial decisions. The accounting entry does not express the economic nature of the operation, viz. investment, but its means of financing.

Ronald S. EDWARDS. *A Survey of French Contributions to the Study of Cost Accounting During the 19th Century* (London, 1937), 36 pp.

During the 19th century, French writers considerably advanced the study of cost accounting, particularly in relation to agriculture. The first important work was Payen's *Essai sur la tenue des livres d'un manufacturier* (1817). Later books in which cost accounting was discussed included: de Cazaux, *De la comptabilité dans une entreprise industrielle et spécialement dans une exploitation rurale* (1824); Godard, *Traité général et sommaire de la comptabilité commerciale* (1827); de la Tasse, *Comptabilité rurale* (1825); Jeannin, *Traité de la comptabilité* (1829); Simon, *Méthode complète de la tenue des livres* (1832); Malo, *Eléments de comptabilité rurale* (1841); Laurent, *Tenue des livres aux exploitations rurales* (1844); Monginot, *Nouvelles études sur la comptabilité commerciale industrielle et agricole* (1854); Mézières, *Comptabilité industrielle et manufacturière* (5th ed. 1862); Saintoin-Leroy, *Manuel de comptabilité agricole* (1861); Guilbaut, *Traité de comptabilité et d'administration industrielles* (1865); Dugué, *Traité de comptabilité et d'administration à l'usage des entrepreneurs de bâtiments et de travaux publics* (1872); Lefèvre, *La comptabilité* (1883); and Claperon, *Cours de comptabilité* (1886).

Many extracts (in French, not translated into English) are reproduced from the books cited. In contrast to France, the British literature during the first three quarters of the 19th century was almost barren of ideas on cost accounting, but the influence of the French studies on later British methods was probably slight.

M. NIKITIN. "Setting up an industrial accounting system at Saint-Gobain (1820–1880)," *Accounting Historians Journal*, 1990, vol. 17, n° 2, pp. 73–93.

In 1820, the *Manufacture Royale des Glaces*, founded in 1665 and also named *Compagnie de Saint-Gobain*, opted for double entry bookkeeping and cost accounting. At that time, both economic (industrial revolution) and juridical (abolition of the privileges and emergence of competition) events explain that change of accounting methods. From 1820 to 1880, the accounting system was progressively improved; most of today's cost accounting problems were discussed by the Board of Directors and in 1880 the accounting system was already very similar to today's full cost method.

A. BHIMANI. "Indeterminacy and the specificity of accounting change: Renault 1898–1938," *Accounting, Organizations and Society*, vol. 18, n° 1, 1993, p. 1-39.

This essay focuses on the manner in which an enterprise's accounting practices may be affected by a complex of independent and disparate external factors interacting with internal forces to create a sustained dynamic of change within the organization. As its object of enquiry, the French motor car manufacturer Renault is studied over a forty-year period immediately preceding the Second World War. The conditioning influences of scientific management and statistical information and their interplay with Renault's costing concerns are examined. The study suggests that accounting change at Renault was dependent on a complex set of relationships and preconditions and that the specificity of the company's accounting controls was tied to both contemporary and historically distant influences rather than to notions of functional requirements dictated by processes internal to the organization. As such, accounting change is argued to have been determined by circumstance as opposed to essence.

P. STANDISH. "Origins of the *Plan comptable général*: a study of cultural intrusion and reaction," *Accounting and Business Research*, 1990, vol. 20, n° 80, pp. 337–351.

This study examines the origins of the present-day French *Plan comptable général*, the first national accounting code in the world to be adopted under normal peacetime conditions. Its origins occurred during the Second World War when the Vichy Government appointed a commission to develop and implement a national accounting code. The intention was that the code be made obligatory for all enterprises and the commission would advise on adaptations of the code to meet the needs of particular industries. The original inspiration for the wartime project was the Goering Plan, the pre-war German national accounting code adopted in 1937 by the Nazi Government. Until now, the circumstances of the wartime French project have been largely unknown or forgotten due to the dispersal or disappearance of relevant official archives and other contemporary source documents. The object of this study is to throw light on why the Vichy Government undertook the project, and how it proceeded. From examination of records of the commission and other documents of the period, it is

possible to make judgements about the relative influence of the German Occupation authorities and indigenous French priorities on the development of the Plan.

A. FORTIN. “The 1947 Accounting Plan: origins and influences on subsequent practice,” *The Accounting Historians Journal*, vol. 18, n° 2, 1992, pp. 1–25.

The first official French Accounting Plan, adopted in 1947, had a marked influence in several countries. Its impact can still be felt today and many of its features have been retained in the 1982 French Accounting Plan. The article highlights the economic, political and accounting influences on the development of the 1947 Plan. The main characteristics of the Plan are also described. After presenting an overview of the events that marked the evolution of French accounting subsequent to the adoption of the 1947 Plan, the paper concludes with a comparison of the 1947 Plan with the latest French Plan (1982).

Jacques RICHARD. “De l’histoire du plan comptable français et de sa réforme éventuelle” [The history of the French accounting plan and its possible reform] in LE DUFF Robert and ALLOUCHE José (ed.), *Annales de management, Economica, Paris 1992*, vol. 2, pp. 69–82.

The first French accounting plan dates from 1942. Prepared under the German occupation, it was strongly influenced by the accounting plan adopted in Germany in 1937, itself derived from the work of Eugen Schmalenbach. Arranged in accordance with the pattern of circulation of goods within an enterprise, it integrated financial accounting and management accounting into one whole.

The 1947 Accounting Plan was very different, financial accounting and cost accounting being totally separated. This Plan is generally regarded as an original product of French standardizers. However, here again, it seems that the German example played a role. The accounting plan imposed by the Third Reich, in 1940, on small and medium enterprises was also “dualist”. Some of the principal originators of the 1947 Plan had already participated in the preparation of the 1942 Plan and had knowledge of this German plan, which might therefore have influenced them. Consequently, in the opinion of the author, the French input was marginal.

The usual explanation for the choice of “dualism” is the technical difficulties of integrating financial and cost accounting. But management’s taste for secrecy and the government’s care to make the Plan an instrument serving law and taxation are better explanations of the choice made in 1947. Unfortunately, this has had disastrous consequences for teaching, since productive activity is excluded from the field of vision offered by financial accounting. It is also one of the reasons for the weak development of cost accounting in firms.

Today, one can envisage a reform of the Accounting Plan, since information technology allows us to eliminate most of the technical difficulties, but reform would have the inconvenience of being costly and of coming up against ingrained habits. In order to counterbalance the negative pedagogic effects of the dualist plan, it would be necessary to introduce the teaching of accounting history into our courses and to begin by presenting to students a general accounting framework, with the French model regarded as no more than a special case.

Alfred SAUVY. "Historique de la Comptabilité nationale [History of national accounting] *Economie et Statistique*, no. 15, September 1970 pp. 19-32.

Vauban and Boisguilbert introduced the concept of national income and were the first to attempt to measure it. It remained for François Quesnay, founder and leader of the physiocratic school, to express in 1758 the first dynamic accounting representation of a whole economy. Measurements of national income were increasing on the eve of the Revolution. Indicators of the progress of statistical method, they also reflected the general disquiet and the intensity of the dispute about income distribution.

At the beginning of the 19th century, Jean-Baptiste Say defined total income as the sum of all individual monetary incomes, an amount equal to the value of production. After the fall of Napoleon, liberal economic doctrine carried the day and statistical research declined. Statistics were considered likely to give inopportune temptations to interventionists .

After the crisis of 1847 and the revolution of 1848, economists strove to understand crises and to predict them; Clément Juglar (1819–1905) attempted to measure their periodicity. Work on forecasting increased at the beginning of this century. At the same time, the concept of national income was refined, and broad agreement was reached on the need to include services therein. Attempts were also made to understand income distribution.

Between the two World Wars, research on forecasting continued, as much in the United States as in Europe. But France was an exception: in management circles, economic observation was synonymous with intervention. The influence of the ideas of Keynes and the failures of economic policies taken in the absence of relevant data, soon led to the idea of accounting for the whole economy. An accounting framework was worked out during the Occupation. After the Liberation, research started up again within the framework of the *Commissariat général au plan*. At the *Conseil supérieur de la comptabilité*, a committee was given the task of establishing a link between national accounting and enterprise accounting. Various organizations and committees worked on improvements in methodology; the overall result was a relatively original French national accounting model.

Victor de SWARTE. “*Essai sur l’histoire de la comptabilité publique en France*” [Essay on the history of public sector accounting in France] *Bulletin de la Société de statistique de Paris*, vol. 26, no. 8, August 1885, pp. 317–352.

After quite a long introduction devoted to the history of taxation in Antiquity, followed by a section on the feudal period under the first French kings, this paper describes the organization of the administration of the public finances from the time of Philip the Fair (1285–1314) at the beginning of the 14th century. The oldest known state budget dates from 1311. But it appears that it was necessary to wait until the reign of Charles VIII (1483–1498) for the form in which the accounts were to be rendered to be fixed. During the Renaissance, Francis I (1515–1547) reorganized the administration of the public finances. In each of the sixteen *généralités* (the administrative divisions of the time), a receiver-general collected direct taxes, whilst the indirect taxes were farmed out for a fixed fee.

The absence of effective controls often led to the embezzlement of the state revenues to the profit of private interests. At the very beginning of the 16th century, putting the public finances in order was one of the major preoccupations of Sully (the minister of Henry IV). Amongst other measures, he prescribed the keeping by accountants of a standardized journal, but this had little effect on practice. Colbert (the minister of Louis XIV) also undertook to reform the public finances and he reorganized the accounting. His successors also tried to do so, with varying success.

The Revolution saw the disappearance of the tax farmers, and few receivers-general escaped the guillotine. But the changes introduced into the organization of the public finances did not eliminate corruption and abuse. Not until the First Empire (1804–1814) did Mollien put in place an organization which ensured a more effective control of the handling of the state finances. Double entry was introduced into Treasury accounting. The basic principles of public sector accounting were henceforth fixed; and, in particular the separation of the paymaster from the accountant, i.e., between the person deciding that an expense be incurred and the person responsible for it being paid.

B. COLASSE and R. DURAND. “French accounting theorists of the twentieth century,” in J.-R. Edwards (ed.), *Twentieth Century Accounting Thinkers*, London, Routledge, 1994.

During the 1940s, standardization of enterprise accounting practices to conform to the newly issued accounting code (*Plan comptable général*) disturbed the natural evolution of French accounting theory. Although the beginning of the century had been a period of theoretical effervescence, marked by such thinkers as Jean Dumarchey, Gabriel Faure, and Jean Bournisien, the 1950s and 1960s were years of stagnation, during which all but a few specialists devoted themselves to work on standardizing and popularizing the accounting code.

RÉSUMÉS

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P. DURDILLY. “Nouveaux fragments du livre de comptes d’un marchand lyonnais” *Revue de linguistique romane*, vol. XXVIII, 1965, pp. 375–407.

En 1964, le conservateur de la Bibliothèque de Vienne (Isère) découvrit un fragment d’un livre de comptes, dont on s’aperçut qu’il appartenait vraisemblablement au grand livre d’un marchand lyonnais; registre dont un autre fragment avait été étudié en 1906. Portant sur la période 1320–1323, il s’agit de l’un de plus anciens exemples de livres de comptes de marchands connus en France.

Il semble que ce livre était celui d’une société entre un certain Johanym Berguen et un nommé Bernert Barauz, lesquels auraient pratiqué le commerce des draps. Le fragment est trop court pour avoir une idée d’ensemble de l’activité commerciale des deux associés. En revanche, écrit en dialecte franco-provençal, ce qui est très rare, ce document apporte des renseignements intéressants dans le domaine linguistique. Par les noms de lieux et de personnes qu’il comporte, il fournit également un matériau de valeur aux études de toponymie et d’anthroponymie.

Après une brève présentation, on trouvera une transcription du document et un glossaire des termes utilisés.

Ernest STEVELINCK and Robert HAULOTTE. “Pierre Savonne.” *La documentation commerciale et comptable*, vol. 15, no. 171,172 and 173,1959, pp. 19–26,17–20, and 19–27.

Le premier traité français de tenue des livres fut publié à Anvers, en 1567, par l’imprimeur tourangeau Christophe Plantin. Œuvre du Lyonnais Pierre Savonne, il fut réédité, refondu et enrichi, en 1581, 1588 et 1608. Egaleme nt auteur d’un ouvrage d’arithmétique plusieurs fois réédité, Savonne avait beaucoup voyagé et prétendait avoir été employé à tenir les livres d’un grand nombre de négociants.

La première édition de *l’Instruction et manière de tenir livres de compte par parties doubles* montre l’utilisation d’un cadre comptable relativement complet, mais la procédure de détermination du résultat ne paraît pas correctement maîtrisée. Le mécanisme en est clairement exposé dans l’édition de 1581. Dans celle de 1588, on trouve décrit le fonctionnement du livre secret, grand livre auxiliaire décrivant les situations individuelles des associés vis-à-vis de la société.

Les quatre éditions connues contiennent toutes une partie consacrée aux carnets de foires. A l'époque de Savonne, Lyon était la première place financière de l'Europe. Les paiements de Lyon étaient des séances de compensation des effets de commerce qui se tenaient au moment des quatre grandes foires annuelles. Le fonctionnement des livres particuliers, utilisés en cette circonstance par les négociants, est abondamment décrit par Savonne. On y découvre une comptabilité autonome liée à la comptabilité principale par un mécanisme de comptes réfléchis.

Pierre JOUANIQUE. "Un classique de la comptabilité au siècle des lumières, la Science des négociants de Mathieu de la Porte," *la Science des négociants of Mathieu de la Porte*], *Etudes et documents* (Comité pour l'Histoire économique et financière), 1993, pp. 339–361.

Né à Nimègue, en Hollande, vers 1660, Mathieu de la Porte vint en France à la fin des années 1670. "Teneur de livres de Sa Majesté", il abjura du protestantisme en 1683 et fut reçu, l'année suivante, dans la communauté des Maîtres experts et jurés écrivains de Paris. En 1685, il fit paraître son premier ouvrage de comptabilité, le *Guide des négociants et teneurs de livres*, mais son œuvre la plus marquante fut publiée en 1704: *la Science des négociants et teneurs de livres*. Cet ouvrage connut une vingtaine de rééditions et exerça une très forte influence sur les auteurs de son temps. On y trouve l'une des toutes premières tentatives de classification des comptes. Ceux-ci sont divisés en trois classes: les comptes du chef; les effets en nature (disponibilités, marchandises et immobilisations); les comptes des correspondants. De la Porte formule des règles générales d'imputation concernant les comptes de personnes et de biens, de même qu'il explicite le débit et le crédit de certains comptes. Après avoir décrit la comptabilisation de quelques opérations, l'article met l'accent sur les écritures relatives aux sociétés en participation. Il étudie ensuite les opérations de clôture, puis les différents registres préconisés par de la Porte. On trouve en annexe une présentation actualisée de la classification des comptes proposée dans l'ouvrage.

Stanley E. HOWARD. "Public Rules for Private Accounting in France, 1673 and 1807," *Accounting Review*, June 1932.

Les dix articles du titre III de l'*Ordonnance pour le Commerce* (1673) établirent un ensemble de règles comptables s'imposant aux négociants et marchands. L'auteur principal de l'Ordonnance était Jacques Savary, dont l'ouvrage intitulé *Le Parfait Négociant* (première édition en 1675) constitue, pour une part, un commentaire explicatif des dispositions de l'Ordonnance. Les règles comptables du Code de Commerce napoléonien sont très proches de celles de l'Ordonnance.

Ni l'un ni l'autre de ces textes ne contiennent de dispositions destinées à assurer le respect des ces règles, mais il y avait cependant des sanctions pénales pour les faillis n'ayant pas une comptabilité régulièrement tenue. En pratique, l'inobservation de la

loi était officiellement tolérée. La possibilité d'utiliser les livres de comptes dans le règlement des litiges a peut-être été un moyen indirect d'imposer le respect des prescriptions légales.

André TESSIER. "Notes sur les livres de commerce d'après l'Ordonnance de Colbert-Savary" *Bulletin de l'Institut National des Historiens Comptables*, no. 7, 1982, pp. 28–33.

Sous le règne de Louis XIV, Colbert réalisa une œuvre législative considérable. Elle devait inspirer la codification napoléonienne et imprègne toujours la législation française. Parmi les divers textes édictés, l'Ordonnance de 1673 sur le commerce terrestre contient les premières règles comptables d'application nationale.

L'un des principaux membres du Conseil pour la réforme du commerce, lequel prépara l'Ordonnance, était Jacques Savary. Cet ancien négociant joua un rôle très important dans sa rédaction, à tel point que l'on baptisa ce texte du nom de "Code Savary". Il rédigea ensuite un ouvrage intitulé *le Parfait Négociant*, dans lequel il commente et détaille une foule de prescriptions relatives à l'exercice du commerce.

Un parallèle entre les dispositions comptables de l'Ordonnance et les articles du Code de commerce en vigueur en 1982 font apparaître de grandes similitudes (note des éditeurs: accompagnant la mise en œuvre du Plan comptable général de 1982, la loi du 30 avril 1983 est venue apporter de substantielles modifications et d'importants compléments à ces dispositions).

Les règles imposées aux commerçants par l'Ordonnance ne sont pas nouvelles. On les retrouve dans les usages et coutumes de certaines villes, notamment celles qui concernent le rôle d'instrument de preuve des livres de commerce. Œuvre d'unification législative, l'Ordonnance les a donc étendues à l'ensemble du territoire.

R.H. PARKER. "A Note on Savary's 'Le Parfait Négociant,'" *Journal of Accounting Research*, v. 4, 1966, pp. 260–261.

Si l'on s'en réfère à la traduction qu'en donne Littleton, dans son *Parfait Négociant*, Jacques Savary recommande, curieusement, que les marchandises en stocks soient inscrites dans l'inventaire "at the current price" (au prix courant), si leur prix de marché n'a pas diminué depuis leur achat. Littleton a utilisé la sixième édition, datée de 1712. L'examen des éditions antérieures, dont la première, celle de 1675, conduit à penser que l'expression "au prix courant" n'est que le résultat d'une coquille d'impression, en lieu et place de "au prix coustant".

Y. LEMARCHAND. "The Dark Side of the Result, Self-financing and Accounting Choices within XIXth Century French Industry," *Accounting, Business and Financial History*, vol. 3, n° 3, 1993, pp. 303–325

"La face cachée du résultat, autofinancement et choix comptables dans l'industrie française au XIX^e siècle."

Le rôle primordial de l'autofinancement dans la croissance industrielle du siècle dernier est un fait largement établi. De l'essence même des sociétés familiales, une forte rétention des bénéfices est parfois moins bien admise par les actionnaires des sociétés de capitaux. Pour parvenir à leurs fins, les dirigeants utilisent à la fois la dissimulation et la persuasion. Dans un univers comptable où la réglementation est réduite au strict minimum, un large éventail de choix permet aux administrateurs de jouer, ainsi qu'ils l'entendent, du rapport entre partie "cachée" et partie "visible" du résultat. Le jour de l'assemblée générale, il faut expliquer et convaincre, le choix des méthodes et du vocabulaire doit intégrer les éventuelles réactions de l'actionnaire. Mais certaines des pratiques fréquemment observées, notamment dans les secteurs métallurgiques et miniers, finissent par ôter toute signification patrimoniale au bilan. Il en est ainsi de l'amortissement des immobilisations dans l'année même de leur acquisition, ou dans un délai extrêmement bref. On aboutit alors à un modèle comptable dans lequel l'écriture ne vient pas identifier la nature économique de l'opération—l'investissement—, mais sanctionner son mode de financement.

Ronald S. EDWARDS. *A Survey of French Contributions to the Study of Cost Accounting During the 19th Century* (London, 1937), 36 pp.

Durant le XIX^e siècle, les auteurs français firent énormément progresser l'étude de la comptabilité des coûts, en particulier dans le domaine de l'agriculture. Le premier ouvrage important est *l'Essai sur la tenue des livres d'un manufacturier* de Payen (1817). Parmi les ouvrages ultérieurs qui abordèrent la question du calcul de coûts, figurent: de Cazaux, *De la comptabilité dans une entreprise industrielle et spécialement dans une exploitation rurale* (1824); Godard, *Traité général et sommaire de la comptabilité commerciale* (1827), de la Tasse, *Comptabilité rurale* (1825); Jeanin, *Traité de la comptabilité* (1829); Simon, *Méthode complète de la tenue des livres* (1832); Malo, *Eléments de comptabilité rurale* (1841); Laurent, *Tenue des livres aux exploitations rurales* (1844); Monginot, *Nouvelles études sur la comptabilité commerciale, industrielle et agricole* (1854); Mézières, *Comptabilité industrielle et manufacturière* (5^{ème} édition, 1862); Saintoin-Leroy, *Manuel de comptabilité agricole* (1861); Guillbault, *Traité de comptabilité et d'administration industrielles* (1865); Dugué, *Traité de comptabilité et d'administration à l'usage des entrepreneurs de bâtiments et de travaux publics* (1872); Lefèvre, *La comptabilité* (1883); et Claperon, *Cours de comptabilité* (1886).

De nombreux extraits des ouvrages cités (non traduits en anglais) sont reproduits dans l'article. Contrairement à la France, la comptabilité des coûts est quasiment absente de la littérature comptable britannique des trois premiers quarts du XIXe siècle, mais l'influence des travaux français sur l'évolution ultérieure des méthodes britanniques a sans doute été très faible.

M. NIKITIN. "Setting up an industrial accounting system at Saint-Gobain (1820–1880)," *Accounting Historians Journal*, 1990, vol. 17, n° 2, pp. 73–93.

Fondée en 1665, la *Manufacture Royale des Glaces*, également connue sous le nom de *Compagnie de Saint-Gobain*, n'a adopté la partie double et calculé des prix de revient qu'à partir de 1820. A cette époque, des facteurs économique (révolution industrielle) et juridique (abolition du privilège et apparition de concurrents) expliquent ce changement de méthodes comptables. De 1820 à 1880, le système a été progressivement perfectionné; nombre des questions actuelles relatives au calcul de coûts furent examinées par le Conseil d'administration; en 1880, le système comptable était très proche des méthodes actuelles de calcul de coûts complets.

A. BHIMANI. "Indeterminacy and the specificity of accounting change: Renault 1898–1938," *Accounting, Organizations and Society*, vol. 18, n° 1, 1993, pp. 1-39.

Cet essai est consacré à la manière dont les pratiques comptables d'une entreprise peuvent être influencées par un ensemble de facteurs externes, disparates et indépendants, mis en interaction avec des forces internes, pour créer une dynamique de changement au sein de l'organisation. Objet de l'enquête, la firme automobile française Renault y est étudiée sur les quarante années qui précèdent la Seconde Guerre Mondiale. On y examine l'influence du mouvement pour l'organisation scientifique du travail et des pratiques d'utilisation des informations statistiques, dans leur interaction avec les préoccupations de calculs de coûts de Renault. L'étude montre que le changement de méthode comptable chez Renault dépendait d'un ensemble complexe de relations et de pré-conditions et que la spécificité des procédures de contrôle comptable de la firme était liée à des influences tant contemporaines qu'historiquement lointaines, beaucoup plus qu'aux exigences fonctionnelles dictées par les processus internes à l'organisation. On en conclut que le changement comptable est davantage une question de circonstances que d'essence.

P. STANDISH. "Origins of the Plan comptable général: a study of cultural intrusion and reaction," *Accounting and Business Research*, 1990, vol. 20, n° 80, pp. 337–351.

Cette étude analyse les origines du Plan comptable général, le premier plan comptable national dans le monde qui fut adopté en temps de paix. Le Plan prit naissance au cours de la Deuxième Guerre Mondiale lorsque le Gouvernement de Vichy créa une

commission chargée de l'élaboration et la mise en place d'un plan comptable national. Les intentions étaient donc de l'imposer dans toutes les entreprises et la Commission devait conseiller et faire en sorte qu'il soit adapté aux besoins de certaines industries. Ce projet s'inspira du Plan Goering, le code comptable national allemand adopté en 1937 par le gouvernement nazi. Jusqu'à présent, les circonstances qui menèrent les Français à réaliser ce projet durant la guerre sont, dans une large mesure, ou inconnus, ou oubliés, vu la disparité et la dispersion de certaines archives officielles et d'autres documents de base contemporains de cette époque. Cet exposé mettra en lumière la raison pour laquelle le gouvernement de Vichy entreprit ce projet et comment il se déroula. Après avoir consulté les archives de la commission et d'autres documents contemporains de cette époque, il est possible d'apprécier les influences respectives de la politique de l'Occupant et des priorités du gouvernement français sur le développement du Plan.

A. FORTIN. "The 1947 Accounting Plan: origins and influences on subsequent practice," *The Accounting Historians Journal*, vol. 18, n° 2, 1992, pp. 1-23.

Adopté en 1947, le premier Plan comptable général a eu une influence notable sur les réglementations comptables d'un certain nombre de pays. Son impact est toujours visible et la plupart de ses traits subsistent dans le Plan comptable français de 1982. L'article met l'accent sur les éléments économiques, politiques et comptables, qui ont influencé le développement du Plan 1947. Ses principales caractéristiques sont également décrites. Après un panorama des événements qui ont marqué l'évolution de la comptabilité française à la suite de l'adoption du Plan 1947, l'étude se termine par une comparaison du Plan 1947 avec l'actuel plan français, édicté en 1982.

Jacques RICHARD. "De l'histoire du plan comptable français et de sa réforme éventuelle" in LE DUFF Robert and ALLOUCHE José (ed.), *Annales de management, Economica*, Paris 1992, vol. 2, pp. 69-82.

Le premier plan comptable français date de 1942. Préparé sous l'occupation allemande, il est fortement inspiré du plan comptable adopté par l'Allemagne en 1937, lui-même dérivé des travaux d'Eugène Smalenbach. Agencé selon le schéma de circulation des biens à l'intérieur des entreprises, il intègre dans un même ensemble comptabilité financière et comptabilité de gestion.

Le Plan comptable de 1947 est très différent, comptabilité générale et comptabilité analytique y sont totalement dissociées. Il est généralement présenté comme un produit original des normalisateurs français. Pourtant, là encore, il semble que l'exemple allemand ait joué. Le plan comptable imposé par le 3ème Reich, en 1940, aux petites et moyennes entreprises artisanales était aussi un plan de type dualiste. Certains des principaux concepteurs du Plan 1947 avaient déjà participé à la

préparation du Plan 1942 et avaient eu connaissance de ce plan allemand; celui-ci les aurait donc inspiré. En conséquence, l'apport français apparaît marginal à l'auteur.

Pour expliquer le choix du dualisme, on invoque généralement les difficultés techniques de l'intégration des comptabilités. Mais le goût du secret du patronat et le souci des gouvernants de faire du Plan un instrument au service du droit et de la fiscalité, expliquent plus sûrement l'option prise en 1947. Malheureusement, ce choix a des conséquences néfastes dans le domaine pédagogique, car l'activité de production est exclue du champ de vision offert par la comptabilité générale. C'est aussi l'une des raisons de la faiblesse du développement de la comptabilité analytique dans les entreprises.

Aujourd'hui, une réforme de Plan comptable est envisageable, car l'informatisation permet d'éliminer nombre de difficultés techniques, mais elle aurait l'inconvénient d'être coûteuse et de se heurter à des habitudes qu'il est normal de respecter. Pour contrebalancer les effets pédagogiques négatifs du plan dualiste, il faudrait introduire l'enseignement de l'histoire de la comptabilité dans les programmes officiels et commencer par présenter aux étudiants un cadre comptable général, le modèle français n'étant alors qu'un cas particulier.

Alfred SAUVY. "Historique de la Comptabilité nationale," *Economie et Statistique*, no. 15, September 1970, pp. 19-32.

Vauban et Boisguilbert introduisent le concept de revenu national mesurable et avancent les premières évaluations. Il revient à François Quesnay, fondateur et chef de file de l'école physiocratique, de concevoir en 1758 la première représentation comptable dynamique d'un ensemble économique. Les évaluations du revenu national se multiplient à la veille de la Révolution. Traduisant le progrès de la méthode statistique, elles reflètent également l'inquiétude générale et l'intensité des querelles de répartition.

Au début du XIX^e siècle, Jean-Baptiste Say définit le revenu global comme la somme de tous les revenus monétaires, individuels, montant équivalent à la valeur de la production. Après la chute de Napoléon, la doctrine libérale économique l'emporte et les recherches statistiques connaissent un certain reflux. On considère que la statistique est susceptible de donner de fâcheuses tentations aux interventionnistes.

Après la crise de 1847 et la révolution de 1848, les économistes s'efforcent de comprendre les crises et de les prévoir; Clément Juglar (1819–1905) tente d'en mesurer la périodicité. Le début de ce siècle voit se multiplier les travaux de prévision. Parallèlement, le concept de revenu national s'affine, un accord assez large se réalise sur la nécessité d'y inclure les services. On tente également de connaître la répartition des revenus.

Entre les deux guerres, les recherches sur la prévision continuent, tant aux Etats-Unis qu'en Europe. Mais la France fait alors exception; dans les milieux patronaux, l'idée d'observation économique est synonyme d'intervention. L'influence des idées de Keynes et les échecs de politiques économiques menées en l'absence de données pertinentes, conduisent bientôt à l'idée d'une comptabilité d'ensemble. Un cadre comptable est mis au point durant l'occupation. Après la libération, les recherches reprennent dans le cadre du *Commissariat général au plan*. Au *Conseil supérieur de la comptabilité*, une commission est chargée d'établir le lien entre la comptabilité nationale et la comptabilité des entreprises. Divers organismes et commissions vont participer aux perfectionnements méthodologiques; l'ensemble débouchera sur un modèle français de comptabilité nationale relativement original.

Victor de SWARTE. "Essai sur l'histoire de la comptabilité publique en France"
***Bulletin de la Société de statistique de Paris*, vol. 26, no. 8, août 1885, pp. 317–352.**

Après une assez longue introduction consacrée à l'histoire de la fiscalité dans l'Antiquité, puis à l'époque de la féodalité et sous les premiers rois de France, ce texte décrit l'organisation de l'administration des finances à partir de Philippe le Bel, au début du XIV^e siècle. Le plus ancien budget de l'Etat que l'on connaisse est daté de 1311. Mais il semble qu'il faille attendre Charles VIII pour que la forme dans laquelle devaient être effectuées les redditions de comptes soit fixée. A la Renaissance, François I^{er} réorganise l'administration des finances. Dans chacune des seize généralités—circonscriptions administratives du moment—, un receveur général percevait les impôts directs, tandis que les impôts indirects étaient affermés contre une redevance fixe.

L'absence de contrôles efficaces se traduisait souvent par la dilapidation des deniers publics au profit des intérêts privés. Au tout début du XVI^e siècle, la remise en ordre des finances fut l'une des préoccupations majeures de Sully. Entre autres mesures, il prescrivit aux comptables la tenue d'un registre-journal d'après un modèle uniforme, mais cela ne modifia guère les comportements. Colbert entreprit également de réformer le fonctionnement de l'institution et réorganisa la comptabilité. Ses successeurs s'y essayèrent aussi, avec des fortunes diverses.

La Révolution voit la disparition des fermiers généraux et les receveurs généraux échappent de peu à la guillotine. Mais les modifications introduites dans l'organisation des finances ne suppriment pas davantage la corruption et les abus. Il faut attendre l'Empire pour que Mollien mette en place une organisation qui assure un contrôle plus efficace du maniement des deniers publics. La technique de la partie double est introduite dans la comptabilité du Trésor. Les principes de base de la comptabilité des fonds publics sont désormais fixés. En particulier, celui de la séparation entre l'ordonnateur et le comptable, entre celui qui décide d'une dépense et celui qui en assure le paiement.

B. COLASSE and R. DURAND. "French accounting theorists of the twentieth century," in J.-R. Edwards (ed.), *Twentieth Century Accounting Thinkers*, Londres, Routledge, 1994.

Durant les années 1940, l'uniformisation des pratiques comptables de l'entreprise, en conformité avec le nouveau Plan comptable général, a entravé l'évolution naturelle de la théorie comptable française. Si le commencement du siècle fut une période d'effervescence théorique—marquée par des auteurs comme Jean Dumarchey, Gabriel Faure et Jean Bournisien—, les années 1950 et 1960 constituèrent une époque de stagnation, durant laquelle une poignée de spécialistes se consacrèrent exclusivement au travail de normalisation et à la diffusion du Plan comptable.

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INTRODUCTION

Our main purpose in compiling this volume of studies on the history of accounting in France is to encourage more research into French accounting history and to do this both by drawing attention to what has already been achieved and by making suggestions as to what remains to be done.

Nobes and Parker (1995), following Mason (1978), regard France as one of the six countries whose agreement is “vital” to any project for international harmonization, the other countries being the U.S., the U.K., Germany, the Netherlands and Japan. All six were, along with Australia, Canada, and Mexico, founding members of the International Accounting Standards Committee in 1973. Anglo-Saxon and French styles of accounting are often regarded as choices between which developing countries can choose. In the international accounting literature these styles of accounting have been contrasted as micro-fair-judgmental, based on business practice and professional rules on the one hand, and macro-uniform, government-driven, tax-dominated, plan-based on the other (Nobes, 1995). The French style was preferred by Pierre Bérégovoy, when he was the French finance minister, in the following terms:

Standardization procedures vary from country to country. Sometimes specific standards applying to each of the main problems taken in isolation are worked out by the accounting profession, which may consult other interested parties but remains solely responsible for the decisions taken. On the contrary, accounting may be purely and simply government-regulated. Lastly, an intermediate method is adopted in some countries, including France, with systematic consultations among all the parties concerned. In many cases a consensus can be reached. Where this is not possible, government intervention preserves the public interest. It seems to use to be perfectly reasonable that the government should have the last word in deciding on the main points of standardization and make sure that no one interest group can “lay down the law” to others (OECD, 1986, pp. 9–10).

To understand these contrasting styles it is necessary to know their origins. This is much easier for the U.K. and the U.S. than it is for France. The English language accounting history literature is relatively abundant in general histories of accounting (as discussed below) and in national histories of U.K. and U.S. accounting, notably J.R. Edwards, *A History of Financial Accounting* (1989) and G.J. Previts and B.D. Merino, *A History of Accounting in America* (1979). There is only one general history of accounting in the French language: the Belgian author J.-M. Vlaeminck’s *Histoire et doctrines de la comptabilité*, published in Brussels in 1956. There is no national history of accounting in France. Such histories must of necessity be based on detailed research. Since this has been lacking in France until recently it has been very difficult to write a national history.

In this introduction we take the opportunity to demonstrate the relative ignorance shown in the Anglo-Saxon literature of the history of accounting in France; to show that this history

is of interest; to suggest some topics for research; and finally to discuss who has written, who is writing, and who might write this history.

A History Unrecognized . . .

Not surprisingly the writers of general (as distinct from national) accounting history texts have paid little attention to the French contribution, although the research of the English writer R.S. Edwards in the 1930s has ensured some recognition of the merits of French 19th century texts on cost accounting. General works on accounting history suggest that France has played a small part in the history of accounting. Contributing to Brown's *A History of Accounting and Accountants* (1905), Row Fogo went so far as to state that:

France on the whole has played a very small part in the development of book-keeping, possibly owing to the fact . . . that at an early date the legislature of that country saw fit to make an attempt to check fraud by issuing stringent laws regulating the methods of keeping accounts. The necessity of conforming to these requirements naturally hampered improvement, so that, for tracing the historical progress of the art of book-keeping, it has deprived French treatises of a great deal of interest (p. 145).

Row Fogo goes on to refer briefly to Colbert and to Irson's text of 1678.

Not only was French bookkeeping regarded as deficient but also French professionalism. Later in the same book Brown himself explains that in France:

Till within the last few years, the profession of accountant was considered by the public as something altogether inferior. With a few exceptions it was practised by people of little education, and of a generally mediocre standing, both intellectually and socially—people who tried, without special training, to gain a livelihood by this means after having failed in other careers (pp. 290–291).

Brown mentions the establishment of the Société Académique de Comptabilité but sums up by pointing out that French accountants were "still far from any regular organization, although the need for it appears more and more" (p. 293).

In Littleton's *Accounting Evolution to 1900*, published in New York in 1933 by the American Institute of Accountants, the only continuous reference to French accounting is to Payen's *Essai sur la tenue des livres d'un manufacturier* (Paris, 1817) which is discussed at some length (pp. 323–333). There are also scattered references to the 6th ed. (1712) of Jacques Savary's *Le parfait négociant*. Littleton's references to Payen are taken up by Garner in his *Evolution of Cost Accounting to 1925* (Alabama, 1954) who in writing his text also made use of R.S. Edwards' survey of 1937. Extracts are given by Garner (pp. 43–62) not only from Payen but also from other 19th century French authors.

Littleton and Yamey's edited work *Studies in the History of Accounting* (London, 1956) ranges from the Ancient World to 19th century Japan but contains no essay on any aspect of French accounting, although de Roover (pp. 160–3) refers briefly to surviving 14th century French account books and Yamey (pp. 322–4) discusses Degrange's *La tenue des livres rendue facile . . .* (1795) and its *Supplément* (1804). Chatfield's *A History of Accounting Thought*

(1974, rev. 1977) arranged his text by concentrating on the “economically dominant nation of the time” (p. iii). France is not regarded as such a nation. Like Littleton, Chatfield’s French references are mainly to Savary and Payen. He also refers briefly, however, to governmental budgeting (p. 191).

The only rival to the English language literature on accounting history is that written in Italian. Melis devotes the greater part of his standard general work *Storia della ragioneria* (1950) to Italian developments but refers briefly (pp. 721–5) to a number of French authors, especially Degrange.

The first general work in French on accounting history, Vlaemminck’s *Histoire et doctrines de la comptabilité* (1946), is, as already noted, of Belgian not French origin, but, as might be expected, devotes more space to French accounting than do the British, American and Italian authors cited above. Vlaemminck (pp. 113–5) finds little to admire in the 17th century French accounting literature but, whereas Row Fogo could find no French text later than Irson worthy of mention, for Vlaemminck (pp. 138–144) the 18th century belongs undeniably to France. He also devotes much space (pp. 130–170) to the development of accounting literature in France in the 19th century.

. . . But Nevertheless a History Worth of Interest

The above survey suggests two hypotheses: either France did indeed play a very small part in the history of accounting or the part that it played has been obscured and hidden by the lack of research into French accounting history. There are some hints that the latter is the more plausible hypothesis. For example, in most European languages other than English the French terms *actif* and *passif* have been adopted as the main headings in balance sheets.

Edwards (1937) showed that French cost accounting literature in the 19th century was more comprehensive and advanced than that in Britain. The catalogue of the library of the Institute of Chartered Accountants in England and Wales, *Historical Accounting Literature*, devotes 26 pages to accounting texts published in French, a number exceeded only by texts published in English or in German. Whilst British accounting was carried across the world by virtue of Britain’s naval supremacy, French accounting was carried across Continental Europe by the power of Napoleon’s armies and later to the French empire. Former British colonies still practise British style accounting; former French colonies still practise French style accounting. Colonized countries had little choice. Others, notably Japan, had the power to choose. Double entry bookkeeping was introduced into Japan by French as well as British and American accountants. Two French naval accountants served from 1865 to 1873 in the post of chief accountant at the newly established Yokosuka Steel Works (Nishikawa, 1956, p. 382). When it needed a body of commercial law the Japanese government adopted a modified form of the Napoleonic code.

We therefore have no doubt that French accounting is important. The fact that it differs in many ways from “Anglo-Saxon” accounting makes it all the more interesting. It is misleading however, to concentrate only on the ways that French and Anglo-Saxon accounting have differed and still differ. The many similarities also demand attention. British accountants, like French accountants, have practised both double entry and charge and discharge accounting and have had to choose between them. In Britain as well as in France there is a long tradition

of legislative intervention in accounting. In the 19th century, recourse to self-financing often led to similar accounting practices, metallurgical and mining enterprises frequently writing off capital expenditures in the period in which they were incurred. During the same period and despite a few small differences, railway companies adopted comparable accounting procedures. These are just some of the similarities; there are certainly others.

To understand the present through a study of the past is not necessarily to justify the present through the past. Research may reveal that “traditional” practices prove not to have deep roots. Both the influence of income taxation on company financial reporting and the national accounting plan are innovations of the 20th century and date from the events of, respectively, the First and Second World Wars. They are not inevitable and their origins are not even wholly French. What they may represent is a longer tradition of intervention by the state in accounting. The crucial period in French accounting history is, we suggest, the 17th century and begins with the *Ordonnance de Commerce* of Colbert and Savary in which all merchants were required to keep accounts. As Howard and Tessier show in their contributions to this volume, the provisions of Napoleon’s *Code de Commerce* were closely based on those of the *Ordonnance*. No similar events ever took place in Britain.

The history of accounting is the product of a set of complex phenomena the appreciation and comprehension of which necessitate in-depth study. There are many aspects of French accounting history which call for new research. But before suggesting the research directions which appear to us desirable, it is worth underlining that the history of accounting can be of interest to mainstream as well as specialized historians. Referring to some of the difficulties peculiar to historical research carried out in accounting archives, Jacques Magaud (1992) has written: “We badly lack a history of accounting, of its rules, of its constraints and of their relationship to the different entities it is concerned with.” Some economic historians have demonstrated a remarkable technical mastery in their use of accounting data, but the interpretation of the financial documents of the past is sometimes difficult (Parker, 1991) and the accountant sufficiently familiar with the history of his discipline can provide considerable help. The study of the profitability and financing of business enterprises using account books, or, worse, published financial statements, as the starting point, is always very dangerous. The establishment of time series aimed at providing some kind of graphical representation of development can only be undertaken with the greatest care, given the conditions under which the figures being used were produced. The role played by depreciation in income smoothing and the establishment of hidden reserves are well-known. It is important for the historian to possess some knowledge of the different ways in which capital expenditure is recorded in the accounts and of the depreciation policies historically adopted by firms. Whatever the problem, the study of accounting history can be used to help the historian who is faced with accounting records.

Possible Research Directions

Without attempting to be exhaustive—we have left to one side management accounting, given the amount of work which is currently being devoted to this area—we set out below a list of areas in which we believe more research would be fruitful. We have grouped them under four headings:

- financial accounting and the preparation of financial statements: new research in this field should take account of the influence of such factors as taxation, sources of finance, financial scandals, and state intervention (including the national accounting plan);
- accountants: we must ask why autonomous professional accountancy bodies did not develop in late 19th century France and why the history of professional accountancy in France is so different from that in Britain; education and training and the place of women in accounting are other matters related to this topic which also require attention;
- sectoral studies: we would like in particular to see more research carried out into the history of public sector accounting, but there are many other sectors where one could carry out interesting research, e.g. banking, insurance, and even (why not?) agriculture: France until very recently was a predominantly agricultural nation but accounting for agriculture has scarcely been studied;
- miscellaneous: we include here two questions which appear to us to be important, but difficult to attach to any of the categories above. First, France's part in the history of calculating machines is quite well known, but what role have these machines played in the development of accounting? Secondly, what influence has French accounting had on that in other countries, both in Europe and overseas?

Before enlarging on these different topics, we stress that it is up to our readers and to researchers to extend our list further.

Financial Accounting and the Preparation of Financial Statements

The present day influence of taxation on corporate financial reporting is well-known but unlike Germany there was no development in France in the 19th century of a *Massgeblichkeitsprinzip*. Unlike Britain, however, which had an income tax 1799–1802, 1803–1815 and from 1842 onwards, there was from the 1920s a tendency to let tax considerations override reporting considerations. According to Haddou (1991) there was a long period during which corporate tax law was pre-eminent, with, from 1939, an undeniable “pollution” of accounting. From 1965 onwards he sees a slowly developing reasonable coexistence between two relatively autonomous disciplines. One aspect of this is undoubtedly the growth in importance of consolidated accounts, which are drawn up independently of any tax considerations.

More generally, it seems necessary to undertake more detailed research into the accounting practices related to the preparation of company financial statements. Apart from railway companies and public utilities, few French companies raised money from the capital market in the nineteenth century. It would be useful to study the influence on company accounting practices of the methods of finance which can be observed at the beginning of the twentieth century and above all after the First World War. At the same time, the extent of the impact of the various financial scandals which adorn the history of the first forty years of the present century could be investigated.

It is undeniable that the national accounting plan is in the main line of the interventionist tradition of the French state, but it should not be forgotten that nineteenth century France was

one of the most liberal countries in Europe in accounting matters. The 1807 Code de Commerce obliged business enterprises to keep accounts but did not lay down any techniques for so doing. The accounting provisions of the 1867 Companies Act required only the communication of a balance sheet and a profit and loss account to the shareholders at the date of the annual general meeting. From the 1880s onwards there were attempts to impose stricter rules on enterprises, but all these attempts were doomed to failure.

Between the two world wars, various draft laws which attempted to impose some form of accounting regulation, or to organize the profession on the lines of the chartered accountants in Great Britain—who were reputed to have a de facto monopoly of company audit—, were systematically turned down by parliament. Only insurance companies had regulations imposed upon them. However, attitudes change and during the thirties a movement took shape more strongly in favor of the standardization of accounting methods. The factors which played a fundamental role in the process which led to the 1947 accounting plan included: the development of industrial agreements as a means of fighting against the effects of competition; the growth of an elite of “technocrats” who thought that the crisis could be resolved by the reorganization of the economy within a more rigid framework; and the concept of corporatism which provided an overall ideological coherence.

Only after the War, the Occupation, and then the Liberation did the state get round to imposing this accounting plan on business enterprises. Even then it took care not to include an area that businessmen were likely to wish to keep to themselves, that of the calculation of costs. A strict separation was made between financial accounting (*comptabilité générale*), with a trading account based on the allocation of charges based on their nature, and cost accounting (*comptabilité analytique*), with an allocation of charges based on function, and with a technique for cost calculations. Only provisions relating to financial accounting were considered desirable; cost accounting was left completely optional. The researches of Fortin, Standish and Richard have thrown light on the genesis of these accounting plans, but there remains the task of linking these phenomena to the profound technical, social, political and ideological disturbances which took place during the first half of this century.

Accountants

In both France and the U.K. the Second World War was a critical period in the history of professional accountancy. In the U.K., the council of the Institute of Chartered Accountants in England and Wales, faced with new accounting problems at the same time that many of its members were in the Armed Forces, began the publication of Recommendations on Accounting Principles. In France, the Vichy government created the *Ordre des Experts Comptables et Comptables Agréés* and set up a commission entrusted with the task of drawing up a national accounting plan.

Despite two recent works (Pinceloup, 1993; CNCC-OECCA, 1993) the history of the French accountancy profession remains to be written, for these books really throw light only on the more recent part of that history. *Expert comptables* are the distant heirs of the *maîtres écrivains* (writing masters) who, organized as a guild up till the 1789 Revolution, practised accounting, within the framework of judicial procedures, as an extension of their tasks as teachers and as bookkeepers. At the end of the nineteenth century, the future *experts*

comptables had not yet become judicial experts and liquidators. Among the founder members of the Société Académique de Comptabilité, in 1881, there was only one *expert comptable liquidateur*, alongside five company accountants and one teacher. We know that in Great Britain the rise of the independent accountancy profession was facilitated by the development of the railways and the public utilities, whereas the French state, which was one of their suppliers of funds, exercised its own accounting control over these companies. In France always, the audit function, in companies limited by shares, was generally exercised by shareholders chosen from those attending the annual general meeting. It was only after the First World War that things began to change, notably because of the accumulation of financial scandals, and also because the establishment of the income tax offered an opening to *experts comptables*. It was necessary nevertheless for the Vichy Government to undertake the organization so that, at last, a national grouping, having disciplinary powers over its members, emerged from the multitude of societies and other local associations of *experts comptables*. As for company accountants, something is known of certain of their organizations but almost nothing is known of their work; their history also remains to be written.

Education and training deserve special study. The theses of Philippe Maffre (1984) and Marc Meuleau (1992) have already dealt with a number of matters related to education and training but they are written in general terms and are concerned only with higher commercial education. The question should be tackled not only in terms of institutions, but also in terms of teaching content and the evolution of methods of instruction. The national accounting plan has been imposed quite as much by the fact that, since the 1950s, every generation of apprentice accountants has been steeped in it, as by the force of a legal text. It is indispensable to study the leading role which teaching has played in standardization. In particular, the attempt should be made one day to evaluate the perverse effects of teaching which has too often been that of the accounting plan and not of accounting.

The relationship between women and accounting is a subject for study which has never been tackled in France. The work of Chassagne (1981), Nikitin (1993) and Lemarchand (1993) has made Madame de Maraize, who was responsible for keeping the books of Oberkampf's textile factory at Jouy at the end of the 18th century, quite well known to us. By comparison, what do we know of Mademoiselle Malmanche, author of a *Manuel pratique de tenue des livres* which went through numerous editions? Or of Mademoiselle Leroy, who presented a remarkable paper on the calculation of cost price in railways at the 1923 congress of the Organisation scientifique de travail? Quite apart from these particular persons, what has been the status of women in the profession? How have they exercised their profession, whether in companies or in professional offices? There are so many questions at present without an answer.

Sectoral Studies

Public sector accounting is certainly one of the most interesting topics, because of the controversies which mark its history. There are many possible approaches but in particular there is important work to be done on the interactions between public sector accounting and private sector accounting. For more than three centuries, the necessity of introducing private sector accounting methods into those of central or local government has been a recurring but

insufficiently examined theme. Attempts at adaptation mark the history of accounting, but there is no global study of this. This would be a good opportunity to discuss the relevance of this grafting which has been so often desired, and to see if there are principles in public sector accounting which could be made use of in private sector accounting.

Railway accounting is close to public sector accounting in spirit if not in form and is a topic in no way exhausted. There are so many areas to explore: accounting organization, the calculation of the cost price of transport and its connection with the setting of railway rates, relationships with the state and audit, the struggles between the groups and the publication of capital market oriented accounting information, the impact on the functioning of the capital market. More generally, we would welcome the development of research on all public services, in both the 19th and the 20th centuries.

In his seminal article, R.S. Edwards accorded a quite important place to work on agricultural accounting. It is surprising to note that, as early as the first half of the 19th century, numerous authors discussed agricultural questions, and sometimes in terms more innovative than those who addressed problems of commercial and industrial accounting. As early as 1808, the Société royale et centrale d'agriculture offered a prize for a good treatise on rural accounting (Royer, 1840, p. 214); it was awarded in 1813 to a certain Gabiou. The Société offered another prize in 1840 and this time it was a work by Malo, *Éléments de comptabilité rurale*, published in 1841, which won. The first schools of agriculture, which were created in the 1820s and 1830s, all provided for the teaching of accounting, at a time when the teaching of that subject remained generally the task of private teachers. Mathieu de Dombasle, founder of the first school of agriculture in France, played a fundamental role in this respect. In the *Annales de Roville*, published yearly during the eight year period 1824 to 1832, he gives us his reflections on accounting, based on his experience. In the methods he presents and discusses can be found all the ingredients of integrated cost accounts, with all the required sophistications: profit centers, allocation of general overheads, use of imputed expenses, transfer prices, etc. A study is needed of the link with present day practice in agricultural accounting.

Miscellaneous Topics

Turning to other matters, the evolution of the technological hardware of accounting (calculating machines, bookkeeping machines, multicopying, IT) does not seem to have been studied in any depth and from an historical perspective. The pioneers of calculating machines include Blaise Pascal and Charles Xavier Thomas of Colmar, inventor of the arithmometer, the first commercially produced calculator, but the use of calculating machines in commerce was pioneered in the United States rather than in Europe. The language of computers is American English.

Finally, accounting is international not just national and France has both exported and imported accounting. Developments in French commercial and company law have influenced other countries in Europe. It has sometimes been argued that French style accounting is more appropriate to developing countries than is Anglo-Saxon style accounting, but there is little empirical evidence of this superiority. In 1970, the fourteen French speaking African members of OCAM (Organisation commune africaine et malgache) adopted an accounting plan based

on that of France. It has been claimed (Anson-Meyer, 1974) that this plan was not only not an “appropriate technology” but, adapted as it was to the needs of foreign multinationals, was an instrument of neo-colonialism.

Our list of topics is not at all exhaustive, but researchers will need to be found!

Who Writes Accounting History?

We conclude this introduction by looking briefly at who has written the history of French accounting in the past and who might write it in the future. Although they might not have regarded themselves as such, the first to take on the work of historian were those few authors who cited their sources, although with few exceptions, such as Irson (1678) who cited about thirty authors, it was much more common to mention predecessors only in order to criticize them in order to show off the value of one’s own work. There was still little historical writing even by the end of the 19th century. In 1875, Auguste Hurbin Lefebvre delivered at Lyon a lecture on the *Origines de la comptabilité et du change*, a booklet which remains perhaps the oldest reference to the history of accounting in the French language. The first detailed work is the bibliography drawn up by Reymondin in 1909, which is still today a useful work of reference, in spite of some obvious mistakes and imperfections. J. Dumarchey devoted about fifty pages of his *Théorie positive de la comptabilité* (1914) to the history of accounting theories. The lectures given by Albert Dupont to the Société comptabilité de France (1925, 1930, 1931) are remarkable exercises in style which remain models of the genre. In a *Que sais-je?** that has today reached its 19th edition and has sold more than 150,000 copies, Jean Fourastié (1943, p. 59) accorded an important place to the history of accounting; as did also Pierre Garnier, who in his celebrated work, *La comptabilité, algèbre du droit* (1947) gave an impressive overview of the evolution of accounting literature. After quite a long period of silence, accounting history rather timidly reappeared in the mid 1970s, with the setting up of the Institut national des historiens comptables de France and the publication of a *Bulletin* which appeared seven times between 1978 and 1982 and in which are to be found in particular papers by Pierre Jouanique, Camille-Charles Pinceloup, Ernest Stevelinck and André Tessier.

Some jurists and historians also produced works whose scope sometimes surpassed that of the studies to that date by accountants. But, with rare exceptions, all that we have just mentioned remains marginal, incidental and bitty. It is not until the end of the 1980s that we see the beginnings of a wider movement with the setting up within the OECCA of a Groupe d’études d’histoire de la comptabilité, which immediately established links with the universities. At the same time, papers on accounting history have become more and more common at the conferences of the Association française de comptabilité. In 1992–93, the award of two doctoral theses on accounting history (to Nikitin and Lemarchand) illustrated the potential offered by the opening up to university based researchers of this field of investigation. Other works are already in progress: DEA (pre-doctoral) dissertations, doctoral theses and post-doctoral research, including some in partnership with British academics.

**Que sais-je?* is a popular paperback series covering a very wide range of non-fiction subjects.

The present volume illustrates the research not only of French accountants (Colasse, Durand, Jouanique, Lemarchand, Nikitin, Richard, Tessier) but also the work of Belgian authors writing in French (Stevelinck, Haulotte) and of French non-accountants (de Swarte, Durdilly, Sauvy). The work of British and North American academics, writing in English, on French accounting history is also illustrated from the 1930s (Howard, Edwards), through to the 1960s (Parker) and the more recent researches of Standish, Fortin and Bhimani. Our expectation and hope is that the history of accounting in France will continue to be written not only by French accountants but also by non-accountants and by researchers outside France. The present volume is intended as a fruitful Franco-British collaboration and as an invitation to others to follow the same route.

The contributions to this volume have been arranged both chronologically and thematically, as follows: the earliest business accounting records; the first French accounting authors; Colbert, Savary and the Ordonnance de Commerce; the eighteenth century; the nineteenth century; cost accounting; the national accounting plan; national income accounting; government accounting; accounting theory. An abstract of each contribution is given in both English and in French.

INTRODUCTION

En rassemblant ces études sur l'histoire de la comptabilité en France, notre principal objectif est d'encourager de nouvelles recherches en ce domaine, en attirant l'attention sur les travaux déjà effectués et en formulant des suggestions sur ce qui reste à faire.

A la suite de Mason (1978), Nobes et Parker (1995) rangent la France parmi l'un des six pays dont l'adhésion est indispensable à tout projet international d'harmonisation comptable; les autres étant les Etats-Unis, le Royaume-Uni, l'Allemagne, les Pays-Bas et le Japon. Tous les six figuraient en 1973 parmi les membres fondateurs de l'International Accounting Standards Committee, aux côtés de l'Australie, du Canada et du Mexique. Les modèles comptables anglo-saxon et français sont souvent considérés comme les deux termes du choix qui s'offre aux pays en voie de développement. Dans la littérature comptable internationale, ces deux modèles ont été fréquemment opposés. Le premier comme reposant sur la liberté d'appréciation de l'entreprise et sa sincérité présumée, fondé sur la pratique des affaires et les règles édictées par la profession comptable; le second comme obéissant à une logique macroéconomique, laissé à l'initiative de l'Etat, dominé par la fiscalité et codifié par un plan (Nobes, 1995). Alors qu'il était ministre des finances, Pierre Bérégovoy a exprimé sa préférence pour le modèle français en ces termes:

Les procédures de normalisation sont variables selon les pays. Dans certains d'entre eux, des normes ponctuelles, s'appliquant à chacun des principaux problèmes pris isolément, sont élaborées par les seuls professionnels de la comptabilité. Sans doute les professionnels comptables consultent-ils d'autres milieux concernés, mais ils conservent la maîtrise de la décision relative à la solution à retenir.

A l'opposé, c'est parfois l'objet d'une réglementation pure et simple des pouvoirs publics.

Une méthode intermédiaire consiste, enfin, dans certains pays, dont la France, à organiser une consultation systématique de toutes les parties intéressées. Dans de nombreux cas, un consensus général peut être obtenu; dans l'hypothèse inverse, l'arbitrage se fait dans le sens de l'intérêt général. L'intervention des pouvoirs publics pour entériner les aspects les plus importants de la normalisation et veiller à ce que qu'aucun groupe particulier ne puisse faire la loi aux autres nous paraît, quant à nous, tout à fait raisonnable. (OCDE, p. 9-10).

Pour comprendre ces deux modèles si contrastés, il est nécessaire de connaître leurs origines. Ceci est plus facile pour le Royaume-Uni et les Etats-Unis que pour la France. L'historiographie comptable de langue anglaise est relativement abondante, tant en histoires "internationales" de la comptabilité (auxquelles il est fait référence dans les paragraphes ci-après) qu'en histoires "nationales" de la comptabilité en Grande-Bretagne ou aux Etats-Unis.