

L'auteur préconise l'utilisation des experts-comptables indépendants déjà chargés du contrôle des rapports annuels des entreprises en question et cela afin d'éviter un double emploi, autrement dit une perte de temps et d'argent.

L'auteur est d'avis que la Haute Autorité doit disposer d'un Service de contrôle propre, étant donné les restrictions imposées à l'expert-comptable indépendant; toutefois ce service ne doit pas se charger d'un contrôle complet puisque cela serait irrationnel du point de vue économique pour les raisons déjà exposées.

Enfin, l'auteur fournit quelques directives afin d'empêcher une confusion entre les responsabilités gouvernementales et les responsabilités de l'expert-comptable.

En arrivant à une conclusion, l'auteur examine la possibilité de la mise en pratique de ses recommandations dans les circonstances actuelles. Bien que les réglementations légales et l'existence des organisations professionnelles puissent faire croire que la profession de l'expert-comptable a atteint dans tous les pays membres du Pool un niveau égal, l'auteur est d'avis que cela est loin d'être exact. Pour cette raison il veut recourir seulement aux services des experts-comptables indépendants employé par les entreprises en question aux Pays-Bas et peut-être aussi en Allemagne. Pour le contrôle dans les autres pays on devra choisir des experts d'après leurs titres personnels. En outre, quelques experts éminents pourraient conseiller la Haute Autorité pour l'agrément des experts-comptables dans les autres pays après un examen minutieux de leur personne et la façon dont ils exercent leur profession. Réunis en comité, les conseillers pourraient aussi contribuer à l'unification des méthodes de contrôle dans tous les pays membres, méthodes qui doivent atteindre un niveau professionnel élevé. D'autre part, ce comité pourrait édicter des règles précises concernant les missions des experts et la rédaction des rapports comptables qu'ils auront à fournir.

L'auteur déclare en terminant que les paroles de M. Jean Monnet: „Ce sont les institutions qui gouvernent les rapports entre les hommes; elles seules sont les véritables fondements de la civilisation” sont aussi applicables à la fonction sociale de l'expert-comptable.

## SUMMARY

The economic development displayed by the European Coal and Steel Community (E.C.S.C.) opens wide perspectives to the public accountants. This does not only concern these accountants, but also those who can make a rational use of the services of the public accountants.

The writer first discusses briefly some general professional questions, viz. the expertness of the accountant (primarily directed to matters of business economics, with application i.a. in the audit), his function (the essence of which is impartiality), the certificate (the instrument by which the function is fulfilled), the concept „party” (anyone having an interest in the judgment of the accountant), the so-called divergent interests (in which the certificate gets its fundamental significance) and the difference between the public accountant and the internal accountant (which latter occupies a subordinate position, so that his impartiality is not always a matter of certainty).

In conclusion the writer argues that the fulfilment of some specific function, in which one of the parties is an „authority”, (i.e. any organ looking after a communal interest), need not differ formally or materially from the fulfilment of any other specific function whatever.

The writer thereafter analyses the Treaty for the foundation of the E.C.S.C. in connection with the specific accountants' functions that may rationally result from it. He starts from the assumption that the High Authority (H.A.) will need verification in the enterprises (checking of turnover figures in connection with levies, price control, control on sales under particular circumstances, cost-price investigation and the collection of data to judge market arrangements). This is a rough outline of the field of investigation.

The writer next points out, however, that the H.A. in its turn has to render account to the Joint Meeting, that it has to consult with the Council of Ministers and the Advisory Board, while in some cases the Court of Justice adjudicates disputes between enterprises and the organs of the E.C.S.C. The matters at issue in all these complex relations are always the same, viz. chiefly the symptoms manifesting themselves in the enterprises or affecting their mutual intercourse. Their verification by the accountant therefore has an *accumulating* usefulness.

The writer then advocates the employment of the public accountant already auditing the financial statements of the enterprises, so as to avoid extensive duplication and to save cost and time in the verification.

The writer further expresses the view that there would be reason for the H.A. to have its own controlling apparatus (owing to the limitations to be observed by the public accountant in the exercise of his duties), but continues by recapitulating the reasons why a complete control by such a body is not rational.

The writer then gives some indications so as to avoid an intermingling of the responsibility of the managements and that of the accountants.

The writer discusses in conclusion the practicability of his recommendations under the existing circumstances. In this he realizes that most of the E.C.S.C. countries do not yet possess a fully developed accountancy profession, even though the existence of accountants' associations and legal regulations may give the outsider an impression to the contrary. For this reason he advocates the engagement of the public accountants regularly employed by the enterprises only for the Netherlands and maybe also for Germany, and the choice, à titre personnel, of a number of leading public accountants to perform auditing functions in the other countries. Moreover, some prominent accountants could act as advisers to the H.A. in the gradual employment of accountants in the other countries, after a thorough investigation as to personal qualities and their manner of exercising their profession. These advisers, combined in a committee, could also contribute towards establishing uniform auditing methods in all the E.C.S.C. countries at a high professional level and a precise formulation of the audit-instructions and the certificates.

The writer concludes by declaring Jean Monnet's words: „It is the institutions that govern the relations among mankind; they are the true pillars of civilisation” also applicable to the social function of the accountant.

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