

S'il en était ainsi, la fonction consultative céderait sa place à la fonction d'organisateur actif et l'expert-comptable remplirait en fait une autre fonction que la sienne, comportant d'autres responsabilités, celle de conseil en organisation. Cette fonction exige de l'expert-comptable d'autres connaissances et aptitudes et d'autres dispositions psychologiques.

La question de savoir dans quelle mesure l'expert-comptable (public) peut également agir en tant que conseil en organisation, pose un problème plus vaste, notamment celui de déterminer s'il est opportun ou non de combiner plusieurs fonctions. Le danger d'une collision entre les fonctions de contrôleur et d'organisateur ne doit alors pas être perdu de vue.

SUMMARY

THE DEVELOPMENT IN THE FUNCTION OF THE PUBLIC ACCOUNTANT IN THE NETHERLANDS

It is necessary to periodically consider the development of the accountant's profession. These considerations are based on the function of the public accountant as it is performed in the Netherlands, which comprises both the auditing and the advisory function. These two functions are closely interwoven, the auditing function being incomplete without advice and inversely the advisory function being incomplete without audit. The advice given will in principle have to refer to the fields of knowledge in which the accountant as such is an expert, i.e. to those of the technique of taxation, of business economics and of administrative organization. Expert knowledge in these fields does not implicate however that the accountant is to be considered a specialist; he is a specialist only in the field of auditing.

If the accountant is to maintain his present position in business a further development of the advisory function is required, especially in the direction of:

- the giving of unsolicited advice
- the increase of knowledge in the field of business organization

The giving of unsolicited advice refers to the manner in which the advisory task is carried out. In his capacity of auditor the accountant is familiar with numerous aspects of the business. It is said to be important that the accountant confront the management with the problems that he has run up against without his being asked for it, as there are: inefficient relations etc. and that if necessary he recommends the calling in of specialists. An important aspect is moreover that the problems and their possible solutions must always be considered in connection with the entire course of events in the business. It is a question of a comprehensive vision of the effect of the complex body of measures taken, the actual effect having to be checked against what was expected.

The necessity of up to date knowledge of business organization relates to the fact that the administrative organization, being integral with the internal organization has a dynamic character both from the point of view of management and of that of costs. This dynamic character makes it neces-

sary for the accountant to keep his knowledge of business organization up to date, not only in order to be able to give advice if required but also for the sake of a better understanding of the instrument he uses in his audit. The management expects the accountant to give his opinion not only on the annual accounts but also on the accounting organization. For this the accountant must have a thorough knowledge of the organization of the business and a good insight into the principles of business organization. Moreover he must be familiar with its most important techniques and their possibilities of application. With reference to this it might be feasible to include „accounting organization” as a separate subject in the training program.

It is however not deemed desirable to bring the expert knowledge of the accountant in the field of business organization up to the point which would justify his applying these techniques and would warrant activities on his part as regards the setting up of standards, improvements of labour conditions, etc.

In that case the advisory function would change into an organizing function, and the accountant would perform a different task with a different kind of responsibility, i.e. that of the business consultant. This function would make demands of its own on the accountant, not only as regards knowledge and skill but also as regards ability and qualities of character.

In how far it is possible for the public accountant to act as business consultant is a question of whether a combination of the two functions is desirable or not. The danger of a collision between the auditing and the advisory function must in that case not be underestimated.
