

The conference

Accounting - a management tool, a tax tool and what about tomorrow?

PRESENTATION

Accounting is a multi-faceted information system (general accounting, cost accounting, budgetary accounting, management accounting...) which is used in a variety of contexts (public, private, national, international) and in a number of different areas (performance rating, tax collection). This observation gives rise to a number of questions - which harmonisation should be used? Is accounting appropriate for present and future challenges? Which accounting tools meet the needs of professionals? Does accounting contribute to taxation requirements? What are the roles of the professional bodies in accounting standardisation and in drafting the doctrine?

The round table brings together a number of prominent personalities in the accounting and tax profession to answer these questions.

POINTS DISCUSSED

- Accounting - a traditional role
 - An information system internal to the company
 - An information system external to the company
 - A tool that can be used to compare companies
 - But above all, accounting remains the basis for calculating the amount of the duties and taxes collected
- New requirements driven by:
 - The digital revolution
 - New stakeholders (role of NGOs) requesting new information
 - A need for transparency also requiring new information
 - The need to harmonise our accounting and tax rules to make them more European
- Changes in institutional accounting doctrine
 - Joint accounting doctrine commission
 - Updating of professional accounting plans
 - Four concrete proposals put forward by Claude Lopater - support the dossiers of clients undergoing tax audits via accounting consultations, develop the tax/accounting doctrine, expand the tax/accounting doctrine to the whole of the profession, create a "tax adjustment monitoring centre"
- Changes in methods and new tax/accounting tool
 - Translator of fiscal differences by Laurent Didelot
 - Tool to be generalised in all countries where these tax/accounting differences exist?
 - use of the principle for another application? (green accounting...)

SPEAKERS



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