

# The conference

## Determining the taxable income through accounting entries : it's possible

### PRESENTATION

The French system is based on the connection between accounting and taxation. Tax charges are accounted for via regulated provisions, choices of accounting methods ensure optimisation of the tax result. However, there are over 200 timing or definitive differences between the accounting result and the tax result, that are difficult to monitor over time via the current system of reincorporations/deductions. This conference offers an original method to monitor fiscal specificities: integrated connection.

### INTERESTS & OBJECTIVES

- Secure the monitoring of the accounting/taxation divergences via the automated detection followed by accounting, in an ad hoc class, of the divergences that exist between accounting and taxation rules.
- Facilitate the determination of the deferred tax bases.
- Modernise and secure the accounting/taxation connection procedure.
- Facilitate changes in accounting without any fiscal impact.

### POINTS DISCUSSED

- The current limits of the accounting/taxation connection
- The integration connection method

### SPEAKERS



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