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FRENCH SOCIETY OF ACCOUNTING
CELEBRATES ITS 100th ANNIVERSARY

by

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Last June, 1981 the respected French Society of Accountants celebrated its centennial with great style and elegance as one would expect from the reputation for such events in France. The Society over the ten decades has had a splendid list of accomplishments to its credit. It now has thousands of members from a modest beginning in 1881.

Since I have been a long time correspondent associate of the Society, having been nominated for this honorary position by a long time friend, Mayor Lucien Duchesne, of La Celle-Saint-Cloud, France, I naturally received a copy of the 232 page centennial edition of the bulletin of the Society which has been published continuously for 100 years. Mayor Duchesne is a former Executive Secretary (or Secretary General) and Director of the International Chamber of Commerce, which has its headquarters in Paris. I first met him at a world congress held in Paris almost a quarter of a century ago when we first began to attend world meetings. In the intervening years, it has been my pleasure to prepare brief articles for the bulletin, in the French language of course, with the assistance of linguists, and these have been published immediately by the Society.

The centennial volume of the bulletin has many special features as one would expect. Each of the sections contains historical notes regarding the development and progress of the Society by 25 year periods. The original charter or contract of the Society is presented first with the reproduced signatures of the founders, some 20 persons in all. At the time of the founding of the Society, there were very few accounting organizations in the world. Therefore, this particular Society is to be congratulated especially for its continued existence for the 100 years.

References are made on one of the pages of the centennial edition to the honorary correspondent members such as myself. These are limited to just one or two persons in each of the regions of the world. It has also been my personal pleasure to visit in the headquarters of the Society in Paris where I examined the magnificent library with thousands of items from nearly all countries contained therein. It is located on one of the very busy boulevards of that famed old city.

It is interesting to note that the Society’s first name was the “Academic Society of Accounting”. This was not changed to the current name for a good number of years. It is not specifically mentioned as to the reason why the name was changed.

The Society for a long time has administered rather tough examinations for its several classes of membership. These are reproduced in the bulletin as they take place. I have examined the problems and the questions from time to time to see whether I could pass the examination!

Referring to the examinations again, I noted some months ago that one of the questions for the candidates was based on a rather lengthy quotation from one of the works of our esteemed Academy of Accounting Historians member, Dr. Adolf Enthoven. Other Americans (and other countries) are also represented from time to time on the examination.

In 1916, during World War I, the National Government of France presented the Society with a formal recognition in a decree of the 25th of August of that year. It is interesting to me that the government of France, which was at that time terribly involved in fighting the war, would take the time to recognize an association of accountants.

The bulletin of the Society over the many years has often contained articles of historical significance. Those of the lectures of Albert Dupont are the most noted. They were delivered to the Chapter of the Society in Paris in the late 1920s and early 1930s. One of the working papers (no. 16) of our Academy has been prepared based on these lectures.

The Society has local chapters in many cities of France and these groups all have highly respected members.

We extend most hearty congratulations to the Society on its centennial, and hope and trust that its 200th anniversary will be equally successful in assisting the French accounting development.