The influence of American accounting thought in France during 1950s: the case of consolidated financial statements
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The purpose of this paper is to show that, long before the French groups begin to publish consolidated accounts, American regulations have influenced the thinking of French accountants on the subject in the early 1960s. In consolidating accounts in France, is the pioneering study by Richard and Veyrenc in 1954 that initiates the discussion of the issue of the consolidated balance sheets. The study, Consolidated Balance sheets, income from business groups was presented at the annual conference of the National Society of Accountants in Dijon in 1954, will be widely quoted and discussed in the professional literature until 1964. This paper seeks to highlight the genesis of this seminal text on the consolidated accounts. Richard and Veyrenc where did they get their inspiration? It's in the minutes of a mission productivity with which they participated in the United States in April-May 1951 we find the answer. So it is interesting to revisit the report of the mission to seek productivity measure the contributions of two French accountants in their communication of 1954. According to a comparative report of the mission productivity and communication of Richard and Veyrenc that there are many similarities reading. Consequently, the influence of the task productivity of Accountants of April-May 1951 was instrumental in the establishment of a reflection on consolidation of accounts in France. Thus, even before the French company at the head of a group begin to publish consolidated accounts (late 1960), the literature on the issue of consolidation already broadcasts during the 1950 Anglo-Saxon methodology.