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# EUROPEAN UNION: A REALITY AND AN OPPORTUNITY FOR CHARTERED ACCOUNTANT AND THEIR CLIENTS

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## Abstract

*Over time and through its evolution the European Union (EU) has increasingly evolved to become the new area for the development of Chartered accountants' activities. It not only affects and alters their professional lives as well as that of their firms and more generally, the profession of Chartered accountant functions in France and in other EU Member States. How do we understand the evolution of a regulated profession following the establishment of European directives that are impacting it? How do we best take advantage of this new economic area and accompany our clients in it? In the first part, the paper analyses the implementation of the "Services", "Recognition of professional qualifications", "Accounting" EU Directives and their transpositions into French law. Then, the second details the EU market reality which is constituted of mainly Small and medium-sized companies and who are the Chartered accountant's clients. The third part in this paper presents some adaptations for Chartered accountant, which are necessary and desirable. Finally, this study bring to light that the major and "only" obstacles seeming to block Chartered accountants from servicing SMEs in the EU are: social law, tax law, national languages and certain psychological barriers. All which are surmountable as long as accounting professionals are motivated and view the European Union as our common living space and national territory. Now one question is being raised: How can we conceive of serving a client in the European Union, a Union which is now actually debating its founding principle of free movement?*

**Key words:** *reality, opportunity, European directives impacts, Chartered Accountant, European Union*

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## **I. Introduction**

“Unfortunately there are more men who build walls than men who build bridges.”  
Chinese Proverb.

The influence of the European Union (EU), whose motto is “United in diversity” on our daily professional and personal lives has never been greater. On 1 January 2002, the twelve Member States of the EU agreed to the introduction of a common currency, which over time has become its strongest unifying symbol creating a powerful economic union as well as a political one. The EU is the leading economic power in the world, ahead of the United States, China and Japan, with a GDP in 2015 of 14,708 billion euros. Five EU Member States: Germany, France, United Kingdom, Italy and Spain, account for roughly  $\frac{3}{4}$  of the EU's GDP.

The implementation of the “Services” Directive in 2006 has prompted many questions from various public and private sectors as well as from civil society. This European regulation and its transposition into French law has modified the regulatory landscape for French Chartered Accountants (CA). In 2013 and 2014, two new European Directives called the “Accounting” Directive and the Directive on the Recognition of Professional Qualifications were also made effective. Together these three main European regulations and the evolution of the EU as a political body, have posed new questions for us as a profession about our role, our openness to Europe, and as advisors to companies for our clients.

How can we understand the evolution of a traditionally regulated profession within France, to another area, the European Union? What are the advantages and disadvantages of operating within this expanded space? How can we best evolve to support our clients in this new economic area, the European Union?

The opening of previously regulated markets or the entry of new competitors naturally raises the apprehension and fears of many professionals in our field. However, France has always lived and experienced changes and has always succeeded in adapting itself. The French accounting profession has participated in the development and harmonisation of these new rules, and the new European regulations on auditing are a good example of this. The European area and more particularly the EU is and will remain an opportunity for many economic players. CA have the “responsibility” to engage and assist their clients in developing within this changing EU framework.

Let us define two important terms before developing the subject; Reality: what is



real, what actually exists, as opposed to what is imagined, dreamed, and fictitious.  
Opportunity: Favourable situation or an opening.

## **II. European regulation and its influence on the accounting profession in France**

As Jean Monnet, one of the EU's founding fathers, said in 1950 "The idea is clear: political Europe will be created by men, when the time comes, on the basis of realities."

Written into the 1957 Treaty of Rome, was a founding principle of the European Union: the free movement of persons (Article 18 EC), services (Art. 49 EC), goods (Art. 23 EC) and of capital (Art. 56 EC) within a common area. Its two main objectives are the economy, which becomes the "modus vivendi" for supranational cooperation, and political union.

European law determines what is the most appropriate type and level of intervention and the jurisdiction: exclusive, shared as the subsidiarity principle, or support between the EU and the Member States. This law includes fundamental principles such as primacy: European law has a higher value than the national laws of the Member States and direct effect: it allows a European standard to be appealed directly before a national or European court.

The Services Directive of 2006 has had a very strong impact on the European accounting profession and the lives of CAs. Its main objective has been the development of an internal market for services. In order to create a genuine internal market, service providers must be free to establish themselves in other EU Member States, in the form of a permanent establishment (firm or branch) and be free to provide cross-border services without an establishment. This applies to services in an EU or EEA Member States and covers all service activities in regulated professions, for example: lawyers, architects, engineers and CAs, but does not apply to the provision of health services. The Directive aims to simplify administrative procedures by the creation of "points of single contact", and eliminating legal administrative obstacles, except in the case of "general interest" and making temporary EU cross-border services available. Thus, the accounting profession proceeds to a screening of its regulation in order to be compliant.

In 2013, a new directive, the "Qualification" Directive, concerning the recognition of professional qualifications was adopted. It allows the right to practice one's profession



freely in the EU through the principle of general or automatic mutual recognition (qualifications, professional internships and the introduction of the European Professional Card), either as a self-employed person or as an employee. If access to the profession is regulated then the conditions of providing professional services will be the same as for national service providers. However if it is not a regulated profession then the host state will require proof of two years of full-time professional experience, over the previous ten years, in addition to specified training qualifications.

In the same year, another directive on annual financial statements, called the “Accounting” Directive, was also approved. Its objective is to simplify financial reporting requirements and reduce administrative burdens for Small and Medium-sized Enterprises (SMEs) by creating categories of companies and groups based on new thresholds, new reporting obligations based on the company’s size and turnover (exempt from annexes or simplified versions, establishment of consolidated accounts, etc.) and by the exemption from publishing accounts and management reports. This directive was amended in 2014 to require certain companies to include in their management reports information concerning environmental and social issues, Human rights and the anti-corruption efforts.

Other European Directives currently being transposed and adopted will have a great influence on the profession: Common Consolidated Corporate Tax Base, Anti-Tax Avoidance Directive, Capital Markets Union and Digital Single Market.

The positive and negative impacts of European regulation on the French accounting profession (which are presented in the summary table below) are divided into three levels: the accountant (professional life, integrity and code of ethics), the firm (economic life) and the profession (decisions relating to public authority, bodies and training):

**Table no. 1 - Positive vs. negative impacts**

	<b>POSITIVE impacts</b>	<b>NEGATIVE impacts</b>
At the level of the accountant	<ul style="list-style-type: none"><li>- The possibility of expatriation, increased mobility, cultural and intellectual openness;</li><li>- The possibility of associating with other professionals: lawyers, notaries, etc.;</li><li>- The ability to communicate through brand promotion (name of firm) and marketing;</li></ul>	<ul style="list-style-type: none"><li>- Increased competition with European and French peers;</li><li>- Less knowledge about the accounting profession: languages, cultures and different tax systems;</li><li>- Marketing and aggressive communication of accounting firms.</li></ul>



	<ul style="list-style-type: none"> <li>- Strengthening the CA's role in business and government.</li> </ul>	
At the firm level	<ul style="list-style-type: none"> <li>- Openness and opportunities to new markets: stopping corporatism;</li> <li>- The possibility of creating European-style firms or networks;</li> <li>- The creation of a firm in different social forms and with different partners;</li> <li>- Strengthening of consultancy and high value-added activities;</li> <li>- Challenging the services offered and the organization of the firm.</li> </ul>	<ul style="list-style-type: none"> <li>- The decline of the "monopoly" situation (prerogative of the exercise of the profession);</li> <li>- The "domino effect" following the opening of the protected activity;</li> <li>- The opening of capital to European CA and non-CA;</li> <li>- The development of large firms to the detriment of small ones;</li> <li>- The decline in the quality of services due to strong price competition.</li> </ul>
At the profession level	<ul style="list-style-type: none"> <li>- The development of new skills and opportunities;</li> <li>- Diversity and challenge of the profession;</li> <li>- The rise of institutional and professional debates at European level.</li> </ul>	<ul style="list-style-type: none"> <li>- Justification for the regulation of the profession (general interest justified?);</li> <li>- The heterogeneity of the accounting professions in the EU;</li> <li>- The decline in the quality of training, the level of French and the knowledge of French legislation;</li> <li>- The integration of European law and Anglo-Saxon principles into French legislation.</li> </ul>

Source: Personal elaboration

### III. The EU Market: SME's Economic Space

The European market is an integral part of the EU and it has both its drawbacks and benefits.

For certain professional sectors, and the accounting profession was one of these, economic competition that was previously "limited" to the national space, has now become increasingly European. This has evolved since the introduction of new rules governing professional activity on social aspects as posting workers Directive, on exchanges as Services Directive and its perceived unfair competition and finally on tax aspects like low harmonization of rates and the tax base.

The EU has a different approach to the profession of CA, an activity that has its "monopoly", a very "French" concept and one that is only partly present in certain other



EU member states: Belgium, Portugal, Luxembourg and Italy. On the one hand, the similarities are the protected titles of professional accountants and a high initial qualification (Master's degree + internship). On the other hand, the differences are in the range of "full-services" support and in what constitutes its main activity, primarily taxes in Germany. The intrinsic difficulties of the EU are sometimes difficult to grasp by citizens and businesses, especially the cultural and language differences. By some, the EU is negatively perceived as an anonymous technocracy with an incomprehensible functioning and detached from the concerns of SMEs. It calls into question some national solidarities while allowing certain social and fiscal abuses.

However, a positive perception exist and tells a different story. The EU is a common space with more than 500 million inhabitants, the third largest in the world after China (1,376 million) and India (1,311 million). It has an educated population with a high standard of living and annual income, enjoying freedom of movement to travel, consume, live, study through ERASMUS program, and work in the State of its choice. In 2016, the economic weight of the EU represented 17% of the world's GDP at purchasing power parity (PPP), higher than that of the United States but behind China at 18%. The distribution of nominal GDP between the various sectors of activity showed that in 2015 there was a high proportion of services: 74% against 24% and 2% for industry and agriculture respectively.

It is a dynamic economic development zone being the world's largest exporting region in 2015, with € 1,791 billion generating a trade benefit of € 64 billion, and the first economic zone hosting foreign direct investment (FDI) in 2015, with a total amount of € 440 billion, coming from China and the United States. In terms of innovation, the EU devotes an average of 2% of its GDP to research and innovation expenditures, instead of 3% expected by the Lisbon Treaty. Importantly for investors it is a secure and financially accessible market. It operates with a single euro currency and Single European Payments Area (SEPA) system. It is legally regulated by European institutions: the European Court of Justice (ECJ), the European Patent Office (EPO), European Securities and Markets Authority (ESMA) and the European Bank Authority (EBA). Moreover, it is socially cohesive by recognition of an internal territory: Schengen area, and is harmonizing taxation: tax treaties and VAT regime. Finally, it boasts a high-quality infrastructure, with land, air and maritime infrastructures covering the whole territory at a relatively low cost for use.



For SMEs, the European market opens new possibilities and opportunities, but all within a secure and stable environment, that can act as a gateway to globalization.

First, we need to define what an SME is in the European sense. It represents a turnover of  $\leq \text{€ } 50$  million or a total balance sheet  $\leq \text{€ } 43$  million, with a number of employees  $< 250$ . It must also be an independent company (group detention  $< 25\%$ ). In 2015, European SMEs accounted for the majority, 99.8%, (23 million companies) of all non-financial business companies, and 93% of those companies have fewer than 10 employees. SMEs employ 70% of all European employees (91 million people), and contribute 60% of the value added at factor costs (VA), equal to 3 900 billion euros, translating into 1/3 of the EU's entire GDP. The economic sectors with the most SMEs are mainly manufacturing, construction and trade. In terms of exports, manufacturing is the largest export sector (16.4% of its VA) in terms of trade (6.9%) and services (6.8%). Thirty percent of SMEs in the service industry operate in "High tech and knowledge intensive" activities. European SMEs are largely located in the six largest European countries: Germany, Spain, France, Italy, Poland and the United Kingdom. In 2013, they accounted for 66% of all SMEs, 74% of their generated VA and 69% of the total employment of SMEs.

The European Single Market is an essential part of the European Commission's (EC) "Europe 2020 strategy" outlined and developed through the Small Business Act and the Single Market Act II. Trade in goods within the EU is highly developed: 5 536 billion euros in 2015 (the world's leading economic zone well ahead of Asia with 2 514 billion euros). The share of intra-Community trade (on average) is 2/3 for exports and imports; higher for the Eastern European states, but still mainly between the Western EU states. In terms of European SMEs, their turnover principally comes from their national market at 71%, the European market at 19% and markets outside the EU at 10%. The more companies expand, the more they export. The more they become international, the more innovative they are (expanding into new products or services in their sector of activity).

The development of New Information and Communication Technologies (NICTs) through the Internet is revolutionizing economic exchanges everywhere. In 2014, 97% of all EU companies with 10 or more employees had Internet access and Web 2.0 (with  $\frac{3}{4}$  of those companies maintaining a website or Homepage). Also by 2014, 19% of European companies already had cloud computing. In order to increase and encourage the further development and the use of NICTs for digital business exchanges and the growth of European companies, the Digital single market (DSM), valued in 2014 at € 350 million,



will be set up and released within the EU through the DSM strategy and General Data Protection Regulation (GDPR).

#### **IV. Chartered Accountants adapting to better meet client's needs in an EU Market**

Various tools have been put in place by the French and European institutions to enable and encourage French CAs to open up to the EU, to diversify the professional experience of European accountants and to develop a shared European professional culture.

At the European level, a database of regulated professions was set up to easily identify which one is regulated in another EU Member State. Furthering harmonizing the profession was the creation of a unique national contact point for the recognition of diplomas and a European professional card (electronic certificate issued by the country of departure). At the same time, in order to facilitate business operations and the mobility of professionals, a number of on-line services have been created. There is now a single point of contact, including a European mediator, an Ombudsman. In addition, in an increasingly virtual world, a European Data Protection Supervisor position was created, who in case of problems can intervene to protect and control personal data. For accounting students, the Licence-Master-Doctorate (LMD) reform has made it possible to harmonize the European Universities curriculums, allowing accounting students the opportunity to study at any European university under the ERASMUS program. The accounting trainee will then have the opportunity to partly or fully complete his 3-year training course in another EU member state, within a firm operating under the same profession standards and protocols as their professional counterparts in France.

At the national level, training courses have been instituted to supplement the knowledge and skills of professionals regarding European taxation, resulting for example in programs such as the "International Diploma of European Tax Law" which is awarded by the Université de Bourgogne in Dijon (France). An openness to the EU also involves learning several languages at an early age: English and other European languages. On a practical level, many websites: Linguee, Qwant and software programs: Systran, have been created to help and promote the translation and / or writing into various European languages. The Chartered Accountant will also be able to develop a multidisciplinary





practice by bringing together other liberal professions (lawyers, notaries, etc.) under one roof.

When the French CA wishes to emigrate to the EU, he can do so with an expatriation contract or through a V.I.E, International Business Volunteer contract, for young professionals under 28 years of age. On the other hand, the Chartered Accountant can recruit European CAs or employees. If he wishes, he can obtain the diploma equivalent to the French CA diploma (DEC) and through his participation in seminars, trainings and congresses: meet his European counterparts, per example at the Congress of French Chartered Accountants in Brussels in 2016 - A first!

Partnerships and collaborations within the EU between the firms and Chartered Accountants are most often achieved through networking, through the formation of formal networks (integrated or independent) or informal networks. These groups are predominantly Anglo-Saxon, others are French and very few have originated in Eastern Europe. The largest 25 networks generated worldwide sales in 2015 ranging from \$ 120 to \$ 35,356 million, with a workforce of 1,764 to 208,109. This compares to the European turnover of accounting activities, which is valued at 140 billion euros, generated by more than 0.6 million companies employing more than 2 million employees, in 2014.

The human and technical resources (detailed below) are the same as those to be implemented at the French level but with some adaptations to the European level.

The CA must adapt to become the “co-pilot” for their clients accounting and tax needs. Services must be more directly related to current problems being experienced by companies and their managers: i.e. new markets, exports, e-commerce, volatile customers and international competition. Moreover, he has to devote more time, that before went towards production, to provide high-value consultation in order to fully accompany companies in the EU. The Chartered Accountant and his team must “be open [and] have a European dimension [which] is a sign of modernity and dynamism”. For this, he will have to rely on a team of bilingual collaborators and increasingly polyglots. The firm will have to offer training, if necessary, to the entire team working on export missions and/or purchase simple learning manuals to be able to communicate during assignments. The firm will also have to provide specific training for employees on the additional tasks that may be related to European clients, so that procedures, information and documents are part of a firm’s knowledge base. Finally, employees will have to master and excel in (via training if necessary) all the IT tools as software and office software (Excel and Word



mainly because common to all Europeans) as well as the new communication technologies, per example: e-mail, audio and video conferencing and instant messaging.

The firm's technological and IT environment must resemble that of its client and its market in order to be reactive and to communicate and exchange without temporal, financial or volume constraints for either party. European distances and the speed of economic exchanges encourage CAs to make the most of the potential of these new technologies. The firm may own or develop the following technological solutions as the computer network to share all data and software, which can be outsourced using cloud computing, Internet, for better circulation of information between the client and the firm (e-mail, collaborative portal, sending and scanning of documents ...). In addition, they can adopt accounting software: Enterprise Resource Planning as SAP, and its use or not in Saas mode to the client's requirements (reporting, budget, remote entry, editing of financial statements in several languages). The order of French CAs (CSOEC) also wants to develop a digital ecosystem by offering the tools: Comptexpert for single access, Expertpass for digital identity card and Signexpert for electronic signature. Finally, the main technological solutions required for support in the EU are telephone calls, the cost of which has greatly decreased: end of roaming, use of communications via the Internet, and the website, which is and will remain the showcase of the firm. It must integrate its European components by making content available into different European languages and through access to documents, booklets and articles written in English.

## **V. Conclusive remarks**

A look at harmonising of European standards and regulations, and in this case of the accounting profession in particular, raises awareness of the effect of the EU on our lives. Above all, it highlights the fact that France and the French are indeed in the European Union!

The French accounting profession has managed to adapt to the evolving European regulatory environment, all the while defending the specificity of France, and successfully integrating into and contributing positively to the European economy. “National legislation is highly dependent on European regulation. [...] Our profession is very open, without “numerus clausus”, without a minimum holding of capital [by CAs], without fee scales, and with intense competition”. The reasoning of the accounting profession must now be increasingly considered from a European scale, for the regulation of the



profession, for the required competencies and for the quality of the services to be provided.

It should be noted that the main and sole barriers for CAs providing support for SMEs in the EU are “social law, tax law, languages of the host country and psychological barriers”. Tax and social law differ from one EU Member State to another, but the tendency is to harmonize; at least that is the wish of the European institutions. Psychological barriers can be crossed when CAs are motivated, confident in their ability to open up to others and consider that the EU is our common living space as well as our national territory. Once these barriers are overcome, it is simple and possible: Let's go! Therefore, a French company that sells in Germany will no longer be “exporting” but simply trading!

Importantly, adapting human and technical resources, and the organization of the firm, are not just actions only to be taken for supporting customers in the EU, but are actions that should be first carried out in a national context. It is then sufficient to apply it to a European environment. Consequently, the accounting profession must continue to adapt to the economic environment of its customers and therefore to be present in the EU in order to continue their role as business advisers in the greater “European social market economy”.

Finally, one question is being raised: How can we conceive of serving a client in the European Union, a Union which is now actually debating its founding principle of free movement?

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