

SUMMARY

Year by year the disadvantages which result from a lack of lasting contacts between members of the accountancy profession in the various countries become more and more apparent. It is possible to learn from some handbooks the ideas of some foreign accountants about the scope of their tasks and to get thoroughly informed by some of these authors about the way in which they carry out their duties, but is impossible to learn from these books the deeper grounds for their divergent ideas their responsibilities. It is not known e.g. whether foreign accountants are satisfied by an idea about responsibility, based on the obedience to requirements laid down in judicial decisions, or whether these accountants should prefer other principles regarding their professional responsibility, but cannot (or can no more) follow the latter.

Congresses (or big meetings of another nature) may only partly give a solution to this difficulty. During such Congresses preferably only those subjects, which draw attention in practice on that moment, come up for discussion.

It is necessary that we try to stimulate the development of the accountancy profession internationally. This could be done by informal international study groups, which assemble more frequently and which discuss thoroughly one or more special subjects (International Committees on Auditing Research). The task of such groups has to be: Drawing up a joint report about their findings concerning a special subject, without giving recommendations, but explaining, in a comparable way, the matter and the divergences, so that in the report a basis may be found for discussion and for further study (first in the countries which sent representatives to the groups and later on of course elsewhere too). In the present-day circumstances it will never come to such discussion, because one stands (and keeps standing) towards the starting-points of the various views as a stranger. It is recommendable to begin with groups, composed of not too many members from a limited number of countries, which study subjects, that especially in the first period must be carefully selected. This could be a means to come to a greater uniformity in the requirements for a correct execution of the accountancy profession and to achieve a deeper knowledge of each other's views.

It is necessary that in the beginning contacts are laid only between practitioners from countries in which the execution of the accountancy profession has a comparable level.
