

pendant que le *public accountant* contrôle les comptes annuels, ne correspond pas à la conception néerlandaise. Pour être sûr que les résultats du contrôle interne puisse servir de base pour l'approbation des comptes annuels par l'expert-comptable libre, celui-ci doit dans son programme de contrôle, prévoir également des investigations, afin de savoir si le contrôle interne est organisé de telle manière que les bases d'un accomplissement adéquat de cette fonction existent, et afin de déterminer la façon dont l'expert-comptable interne accomplit sa fonction.

Dans la définition de la fonction de l'expert-comptable interne, la Direction doit mentionner que l'expert-comptable interne est obligé de communiquer à l'expert-comptable libre tous les résultats de ses travaux.

Afin d'obtenir aussi bien un accomplissement rationnel de la fonction qu'une collaboration avec l'expert-comptable libre, il est indispensable que l'expert-comptable interne ait les mêmes compétences que l'expert-comptable libre et qu'il soit soumis aux règlements et discipline d'une organisation professionnelle.

On est tenté d'expliquer la nature de la fonction et la tâche de l'expert-comptable interne en analogie avec celles de l'expert-comptable libre: celui-ci est un homme de confiance qui contrôle pour le bénéfice des tiers, cependant que l'expert-comptable interne est l'homme de confiance contrôlant pour le compte de la Direction de l'entreprise.

SUMMARY

The article gives an analysis of what the function and the task of the internal accountant comprises and of the latter's place both within the enterprise as with regard to the public accountant.

The management of every enterprise stands structurally in need of an audit. The function of the „internal" accountant is explained from the structural deficiencies existing in the field of the control of the — in itself complete — organisation of the enterprise. It is not right to consider the internal accountant as a functionary belonging to the organic unity of the enterprise.

The administration satisfies the needs of the management as regards business-economic orientation and internal check; as regards the business-economic aspects however it takes a part in the shaping of decisions by the management and therefore in this respect fails structurally with regard to satisfying the need of control; its own work too which includes internal reporting is in need of control.

The hierarchical position of the internal accountant is directly under the management. In order to avoid conflicts a position directly under the president of the Board is to be preferred. It goes without saying that a position under the „controller" is not right.

Until the business has grown to a certain size, the need of the management of an examination by an auditor is met by the public accountant, in which case therefore the control on behalf of society and that on behalf of the management coincide. When the quantitative proportions render this necessary the management will appoint an internal auditor, who is closer to the specific aspects of the business and who is always there; considerations of cost may also play a part.

This development runs parallel to the considerations of the public accountant who, with the growth of the business will begin to feel the drawback of the narrowing of his field of action through the commitment of chartered accountants and articulated clerks and with a view to the economic independence.

In the case of a combined action of the internal and the external accountant a certain duplication of activities cannot be avoided. This duplication need not necessarily mean a doublet, the objective being different. For the public accountant: ascertaining within the scope of his complete audit whether the internal control functions well; for the internal accountant: performing the work pertaining to his complete audit. The final question is how the need of the management of the enterprise and that of society are being met in the most economical way.

The internal accountant must make a complete audit of the internal accounts, because these are the crowning piece of all the business actions, and because they form the basis of the account to be rendered by the management. This entails that the actions of the highest bodies of management themselves should also be included in the audit.

The conception prevailing in the Anglo-Saxon countries that the internal accountant directs his efforts specifically on judging the organisation and the details of the execution, whereas the public accountant attends to the annual accounts does not correspond to the Netherlands conception. Because certainty as regards the results of the work of the internal accountant may be one of the basic elements for the certificate with the annual accounts of the public accountant, the activities connected with the examination whether the function of the internal accountant has been organised in such a way that the basic elements for a correct performance of this function are present must be included in the audit programme of the public accountant, and the same applies to the activities necessary for ascertaining the manner in which the internal accountant accomplishes his task.

In the description of the function of the internal accountant the management must lay down that the internal accountant is obliged to notify all the results in full to the public accountant.

It is necessary both for a rational fulfilment of the function as well as for the cooperation with the public accountant that the internal accountant should be qualified and should be subject to the regulations and sanctions of a professional organisation.

It is attractive to explain the function and the task of the internal accountant from the point of view of the analogy with the public accountant: the public accountant the confidential controller on behalf of society, the internal accountant the confidential controller on behalf of the management.