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# The formation and early years of the Union Européenne des Experts Comptables Economiques et Financiers (UEC), 1951–63: or how the Dutch tried to bring down the UEC

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This paper reviews the first phase of the history of the Union Européenne des Experts Comptables Economiques et Financiers (UEC) from its formation in 1951 to 1963. In 1963, the UEC's membership, which initially was confined to Continental Europe, was significantly changed by the accession of accountancy bodies from the United Kingdom, the Netherlands, and Scandinavia. During this period, the UEC served as a focal point in debates over a possible future unification of the accountancy profession in Europe. There were considerable differences of view on this point between the bodies which formed the UEC and those which initially stayed outside. In particular, the paper highlights the role played by the main Dutch accountancy body, the Nederlands Instituut van Accountants (NIVA), which took a decidedly hostile attitude towards the UEC. It is shown how the creation of the European Economic Community (EEC) and its plans to create a common market for accountancy services brought about a clash between the UK and Dutch bodies on the one hand and the UEC on the other, which was resolved in 1963 by the negotiated accession of the former outsiders to the UEC.

**Keywords:** accountancy profession; Europe; international organizations; history

## 1. Introduction

The Union Européenne des Experts Comptables Economiques et Financiers (UEC) was formed in 1951. Its membership consisted of national accountancy bodies, initially from 10 continental European countries. In 1986, the UEC was dissolved, simultaneously with the creation of the Fédération des Experts Comptables Européens (FEE). By that time, the UEC consisted of members from all Western European countries, as well as correspondent members from Greece, Israel, and Yugoslavia. The UEC was the first permanent organization to bring together accountancy bodies

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from a wide range of European countries, and as such it represented an important phase in the internationalization of the organized accountancy profession.

Apart from occasional commemorative pieces,<sup>1</sup> the history of the UEC has not been documented at any length. This paper contributes to the literature by reconstructing the UEC's origins and its history up to 1963. It is the authors' intention to treat the UEC's history from 1964 to 1986 in one or two subsequent papers. The year 1963 clearly marks the end of the first phase of the UEC's life, because it was then that accountancy bodies from the UK and Ireland, the Netherlands, and Scandinavia joined the UEC. These bodies had declined to become members of the UEC when it was founded in 1951. The main focus of this paper is on the sometimes tense relations between the UEC and those accountancy bodies that chose to remain outside the UEC. The active hostility towards the UEC on the part of the largest Dutch accountancy body forms an important narrative thread throughout this paper. Like the Anglo-Nordic bodies, it eventually decided to join the UEC, and the paper considers the circumstances which brought about this change.

The history of the UEC from 1951 to 1963, and in particular the difficulties of expanding its membership to all the main countries of Western Europe, shows how the accountancy bodies in these countries, in the first moves towards internationalization of their profession, attempted to come to grips with the considerable diversity among them. As a result of decades of divergent developments in different economic and regulatory contexts, the professional accountancy bodies in the immediate post-war period were a 'mixed bag'. In fact, the early history of the UEC reminds us that using concepts such as 'accountancy profession' and 'professional accountancy body' to describe the situation in Europe at that time may suggest rather more uniformity than in fact existed. It was probably not too difficult, when looking from any one country to the other, to identify one or more approximate counterparts, that is, national organizations of practitioners of 'accountancy', broadly defined. However, on closer inspection a considerable degree of variety would become apparent with important implications for any form of international cooperation. Limiting ourselves, as in the rest of this paper, to Western Europe (simply to be called 'Europe' hereafter), the following aspects of this diversity, as it would have presented itself to an observer around 1950, may be mentioned without any pretension to completeness.<sup>2</sup>

Some fundamental differences among these bodies had to do with whether and in what way membership was related to the right to conduct legal audits. In some countries, such as Belgium and the Netherlands, audits were still unregulated in 1950. In both countries, a fairly large number of voluntary, private sector associations of accountants existed (although in Belgium, most had just formed a federation, the Collège National des Experts Comptables de Belgique), membership of which was not a condition to perform audits. Until recently, conditions in the United Kingdom had been similar, but the Companies Act 1948 had restricted the more important company audits to members of five designated bodies such as the Institute of Chartered Accountants in England and Wales (ICAEW) and the Institute of Chartered Accountants of Scotland (ICAS).<sup>3</sup> Although some of these had obtained royal charters, they remained in essence self-governing private sector bodies, more or less free to set their standards for admission. Generally speaking, therefore, in the British model membership of an accountancy body was the condition for performing audits. The largest Dutch body, the Nederlands Instituut van Accountants (NIVA), emulated this British model by raising its admission standards to the point where NIVA membership became the *de facto* standard for major public audits.

In other countries an opposite model prevailed, in which the right to perform audits became the basis for forming accountancy bodies. This was the case in France, where certain companies had to appoint their *commissaires aux comptes* from lists maintained by the courts. These *commissaires agréés* organized themselves into regional *compagnies* and into a national Fédération

des Associations de Commissaires de Société Inscrits par les Cours d'Appel. In Sweden, many auditors recognized by the Chambers of Commerce came together in the Föreningen Auktoriserade Revisorer. In Germany,<sup>4</sup> public sector bodies at the level of the federal states awarded the status of *Wirtschaftsprüfer* and exercised a disciplinary function. On a voluntary basis, most *Wirtschaftsprüfer* joined a private sector association at the national level, the Institut der Wirtschaftsprüfer (IdW). The IdW provided its members with services such as education, technical research, and public representation of the profession. In contrast to this dual organization in Germany, all functions relating to Austrian auditors were performed by the public sector *Kammer der Wirtschaftstreuhänder*, of which all auditors had to be members.

Therefore, while in many countries 'accountancy bodies' came into existence around the audit function, in some countries organizations were formed with a focus on 'accounting.' The most notable instance is France, where the *expert comptable* had, prior to the First World War, already appeared as an independent accounting expert whose services might or might not include auditing. In 1942, a public sector *Ordre National des Experts Comptables et des Comptables Agréés* was created, and *expert comptable* was henceforth a legally protected title. Private sector associations (*syndicats*) were formed on a voluntary basis to further the interests of groups of *experts comptables* within the public sector *Ordre*.

Variations on this French pattern occurred in Belgium and Italy. In Belgium, the private sector associations of 'accountants' were in fact associations of *experts comptables*, who, as in France, did not necessarily serve as *commissaires aux comptes*. In Italy, the two main professional groupings of *dottori commercialisti* and *ragionieri* were also of the *expert-comptable* type, in the sense that there was no inevitable link between membership of these groups and the performance of the audit function under company law. Both groups were defined by educational and examination standards set by the state.

What the members of the various bodies actually did seems to have varied quite independently from whether these bodies had been organized around the audit function or not. The UK and Dutch bodies saw the public practice of auditing as their defining activity, but over the years their membership had come to include many (UK) or some (Netherlands) members occupying salaried positions in industry. Of the independent practitioners, many probably derived more income from tax consultancy and other services than from auditing. The French *Ordre*, as seen above, was not set up as an organization of auditors, but it was open exclusively to independent practitioners, an unknown proportion of whom were active as auditors. Similarly, German *Wirtschaftsprüfer* were not allowed to occupy salaried positions, except with other *Wirtschaftsprüfer* or with so-called *Wirtschaftsprüfergesellschaften*. This did not mean that all *Wirtschaftsprüfer* were active as auditors: about half were also qualified tax consultants (*Steuerberater*) and many did no or little audit work.<sup>5</sup>

In terms of auditing, the UK profession was unique in that it had produced several international audit firms which were active on the European Continent and whose partners played leading roles in their national professional bodies. There does not appear to have been any remotely comparable degree of international activity in the other countries; for example, neither in Germany, where at least some large *Wirtschaftsprüfergesellschaften* existed, nor in France, where restrictions on the number of employees per *expert comptable* tended to keep firm sizes small.

The Italian case, where the university-educated *dottori* were seen as having a higher status than the *ragionieri*, points to another complicating factor in defining and understanding the 'European accountancy profession' of the 1950s; that is, the existence in several countries of formal or informal hierarchies of accountancy bodies. These hierarchies took different forms, depending on the nature and extent of legal regulation. In the UK, as mentioned above, the 'recognized' bodies such as the ICAEW had recently (1948) been set apart from a number of 'non-recognized'

bodies such as the British Association of Accountants and Auditors. For most of the 1950s, it remained unclear whether the latter organizations would be absorbed by the recognized bodies or could maintain a viable independent position. The situation in the Netherlands was comparable to that in the UK before the Second World War. The NIVA, the largest accountancy body, usually attempted to assert its primacy status by refusing to recognize or have any contact with the smaller associations of accountants. In Germany, the law distinguished *Wirtschaftsprüfer* from *vereidigte Buchprüfer*, who typically provided smaller companies with accounting and auditing services. Both groups had their own organizations.<sup>6</sup> In Austria, in contrast, the Kammer der Wirtschaftstreuhänder included both *Wirtschaftstreuhänder* and *vereidigte Buchprüfer*. The former, considering themselves as higher qualified, unsuccessfully tried to set up their own private sector association in 1953. The French *experts comptables* were more successful in this respect. The above-mentioned *syndicats* were a means by which they set themselves apart from the lower-qualified *comptables agréés* who formed a majority of the membership of the Ordre. For most countries, it is difficult to obtain information on the number and status of ‘second tier’ (or even ‘third tier’) organizations of auditors and accountants, many of which may have ended in obscurity.

Finally, it may be observed that accountancy bodies differed greatly in age, size, and resources. At one extreme, there was the ICAEW, with around 15,000 members in 1950 and which could point to an unbroken history going back to 1870. Towards the opposite end of the spectrum was the Instituto de Censores Jurados de Cuentas de España which had been established as recently as 1943, apparently as the first national organization of its kind in Spain. It had approximately 400 members by 1950.

It was from these varied backgrounds, and often in considerable ignorance about each other, that some European accountancy bodies came together to form the UEC. The resulting discussions about the UEC, its membership, and what it stood for, were the first serious attempt to grapple with these differences and to work towards a recognizably European accountancy profession. As this involved finding out which organizations of accountants in other countries were sufficiently similar and of sufficient ‘standing’ to warrant recognition, as well as rudimentary attempts to define common professional standards, the UEC during this period can be seen as part of the international dimension of what, in the academic literature, is known as accountancy’s ‘professionalization project’, or as the ‘closure’ of the accountancy profession.<sup>7</sup> This refers to the phenomenon that, in many countries, a movement towards a closed accountancy profession – although not necessarily in the British sense of the word – is observable from the late nineteenth century onwards. In various combinations of private association and legislative activity, as outlined above, professional groupings were set apart, or tried to set themselves apart, from competing groupings or individuals. The significance of the UEC lies in the fact that it brought this process to a European level. Its very existence encouraged its member bodies to think of themselves in terms of a single profession, even if only in the loose sense of a group of bodies whose members were active in more or less the same areas. No one denied the heterogeneity among these bodies, but the UEC was a focal point for aspirations to bring about greater uniformity. From the start, these aspirations included the ultimate creation of something approximating a ‘true’ European profession. Yet, at least during the period covered in this paper, there was no outspoken or shared understanding of what that profession would look like. Rather, the UEC was part of a process of discovery, rather than a movement towards a clearly understood or inevitable professional model.

This paper draws on published and unpublished documentary sources, as well as on interviews with a small number of persons who were involved with the UEC in the 1950s and 1960s. Archival sources used are mainly those from the Dutch accountancy bodies as well as from the ICAEW and ICAS. We were not given access to possibly relevant archives in France and Germany.<sup>8</sup> The

richness of the archives of the Dutch accountancy bodies, in particular their candour in recording the exchanges of views, enabled us to accord a heavier emphasis and a more vivid rendering of the Dutch perspective in this paper. Nevertheless, as will be seen, the attention given to the Netherlands in this paper is justified by the role of the Dutch accountancy bodies both within and without the UEC. Its principal accountancy body, the NIVA, was not a founder member of the UEC, and it spared no effort to bring down the organization. The archive of a smaller Dutch body, the Nederlandse Unie van Accountants (NUVA), which was a UEC member, has provided us with our only contemporary inside views on the functioning of the UEC during this period.

This paper is organized as follows. Section 2 traces the origins of the UEC to a French initiative of the late 1940s to continue the pre-war series of International Congresses on Accounting. Section 3 covers the negotiations during 1951 by which the UEC was created, and the decision of the UK, the Scandinavian, and some Dutch bodies not to join. Section 4 provides an overview of the UEC's activities during the 1950s and early 1960s, with an emphasis on the extent to which the UEC sought and succeeded in playing a role in the harmonization of professional standards. Section 5 covers the relationship between the UEC and those bodies that had stayed outside, in particular those from the UK and the Netherlands, and their eventual accession. Section 6 provides concluding remarks. Throughout these sections, we relate the untiring efforts of the NIVA to scupper the UEC until finally, in 1961, the NIVA relented and began discussions to join the organization.

## 2. The origins of the UEC initiative

Prior to the Second World War, there was little in the way of organized international contact among professional accountancy bodies in Europe. The main channels for international contacts were congresses, of which there were, as far as Europe was concerned, two significant series (Lemarchand, Nikitin, and Zimnovitch 2008; Forrester 1996). One was the series of International Congresses on Accounting, widely said to have started in St Louis, Missouri, in 1904, but which became a regular cycle only with the second congress, held in Amsterdam in 1926. This was followed by congresses in New York (1929), London (1933), and Berlin (1938). The second series consisted of nine congresses held in European cities between 1910 and 1939. This second series was organized under the auspices of the Belgian-based Association Internationale de Comptabilité (AIC). Foreshadowing an important theme in the history of the UEC, some accountancy bodies saw the AIC and its congresses as distinctly second-class.

Apart from the congresses, apparently the only instance of international cooperation on a continuing basis in Europe was the Nordic Federation of Accountants, set up in 1932, but this evidently had a regional significance only.

During the Second World War, many international contacts were lost or significantly reduced. Important initiatives to re-establish these lost contacts came from France. In May 1948, a Congrès International de Comptabilité, the first post-war event of its kind in Europe, was organized in Paris by the Ordre des Experts Comptables et des Comptables Agréés. Although the precise age of the Ordre was a delicate point (it had been founded in 1942, as a measure of the Vichy regime, and had been reconstituted in 1945, after the Liberation of France), it was clearly a recent creation, and the Ordre saw the congress as 'a kind of inauguration' and a way to present its credentials on the international scene (Caujolle 1951a, 49).<sup>9</sup>

In sending out invitations, the Ordre prominently portrayed the congress as the sixth in the series of International Congresses.<sup>10</sup> However, the main UK and Dutch accountancy bodies did not accept this claim, primarily because they resented the Ordre's unilateral initiative, without any consultation with other bodies.<sup>11</sup> Although the conventions governing the International Congresses

had not yet been firmly settled, it was already clear that the congresses were not entirely under the control of the host country.<sup>12</sup> In principle, the International Congresses were open to invited organizations from the ‘first tier’ only. These ‘eligible’ bodies were seen as the collective owners of the congress series. The meetings of ‘heads of delegations’ held during the congresses became a forum with vaguely defined powers to take formal decisions with regard to future congresses.

An argument against the Ordre’s claim that the 1948 event was a continuation of the series of International Congresses was that the heads of delegations had agreed, in Berlin (1938), that the next International Congress would take place in Rome (Kongreß-Archiv 1938, 62–3). The Ordre asserted that the Italians had waived their claim to organize the next congress at the request of the French (Caujolle 1951a, 50), but it is possible that this was done only after the Congress invitations for Paris had been sent out. The Dutch and British argued, claiming support from the United States, that the proposed Paris congress was a continuation of the series of AIC congresses. In the end, it was agreed that the Paris congress should be seen as a stand-alone event. This allowed the British and Dutch to be present, albeit in a low-key fashion.

The driving force behind the Paris congress was Paul Caujolle (1891–1955), who had served as the Ordre’s first president from 1942 to 1945.<sup>13</sup> After studying science, law, and economics and serving with distinction during the First World War, Caujolle decided not to become a barrister but to enter into apprenticeship with an *expert comptable*. He was in due course registered with the courts as an expert on accounting issues, or ‘*expert comptable judiciaire*’, and made a name for himself by his reports on a number of financial cases. He also established himself as one of the leading figures among the still rather loosely organized *experts comptables*. As such, he was asked by the Vichy government to set up and become the first president of the Ordre. This wartime role by no means diminished his post-war reputation, and until his death he remained a figure of authority in the accountancy profession and a senior advisor of the French government.<sup>14</sup> Caujolle was by all accounts an imposing personality, a man of ideals and highly capable of inspiring others. He viewed the 1948 congress in the broader perspective of the urgent post-war need for international reconciliation and cooperation.

For that reason, the Ordre proposed to the meeting of the heads of delegations during the congress the creation of a world-wide ‘Institut International de Comptabilité’. According to Caujolle (1951a, 51), a resolution was passed after ‘time-consuming and difficult negotiations’ authorizing him to enter into negotiations with the United Nations Educational, Scientific and Cultural Organization (UNESCO), based in Paris, with a view to creating an institute under the auspices of that body.<sup>15</sup> Caujolle’s proposal met with opposition from the UK, Dutch, and Canadian representatives, and it is not unlikely that a lack of cooperation on their part provided at least part of the reason why the resolution proved unproductive.<sup>16</sup> In 1951, after several years of fruitless attempts aimed at engaging UNESCO, Caujolle (1951a, 51) conceded that a worldwide institute might have been ‘a bit too ambitious’.

The critical attitude towards formal international cooperation, which the UK and Dutch bodies displayed in 1948, would also have a major influence on the early history of the UEC. In theory, Caujolle might have raised the issue of an international organization again at the 1952 International Congress, but it is clear that the British hosts would not have encouraged this. In fact, the International Congresses of London (1952), Amsterdam (1957), and New York (1962) were all hosted by bodies which, at least at that time, were sceptical of formal international commitments. It was not until the Ninth International Congress in Paris (1967) that further steps were taken towards an ‘international secretariat’ of the accountancy profession, which ultimately led to the creation of the International Federation of Accountants (IFAC) in 1977.<sup>17</sup>

It is therefore understandable that, in 1951, Caujolle set his sights on Europe, and in particular on Germany, which he wanted to bring back into the European fold after the war (Reydel interview; Elmendorff-Pfeifer interview). In the run-up to the 1948 congress, Caujolle had already tried to ensure that Germany would be represented, but this had been impossible. Apart from the expected difficulties over passports and foreign exchange, there was the problem that the Ordre lacked information about whether and in what form the German profession had survived the war. In fact, until 1950 there were no personal contacts to speak of between the German profession and bodies in other countries. Because of different legal developments in the four occupation zones into which Germany was divided, there was no uniformly regulated profession during the post-war years through to 1961.<sup>18</sup> The IdW, founded in 1946 in Düsseldorf, effectively served as a national accountancy body, but it was a private sector organization of which membership was voluntary, and it took a few years before it became representative of the profession in all the Western zones and West Berlin.<sup>19</sup> By 1950, the IdW had established links with the major foreign bodies in the form of correspondence and an exchange of publications, but it was only in that year that the first foreign delegates attended an IdW study conference and that the IdW received its first invitation, following the war, to send delegates to the meeting of a foreign accountancy body. (*Die Wirtschaftsprüfung* 1952, 5–6).

By 1950, if not before, Caujolle had become deeply committed to the ideal of European unity. This was a dominant political theme at that time, arising out of the need for post-war economic reconstruction, the desire to overcome the traditional enmity between France and Germany, and concerns over the nascent Cold War. Against this background, the Council of Europe had been created in 1949, which Germany joined in 1950. The Schuman declaration of 9 May 1950 led to the treaty creating the European Coal and Steel Community in April 1951. As these wider events unfolded, Caujolle (1951b, 469) concluded that it was time for the accountancy profession to make its contribution to ‘the European edifice that is so laboriously being constructed before our eyes’. During the remaining years of his life, cut short by illness in 1955, Caujolle continually emphasized that political agreements were not enough to unite the peoples of Europe. A common spirit had to be forged among Europe’s citizens, and the surest way to do that was to create ‘a solidarity of daily effort’, that is, to bring them together to discuss and share in the concerns and aspirations of their work:

I believe . . . in the moral force of meetings among men of good will whom the exercise of a common profession, the similarities of methodical training, the habit of solving concrete problems, of surmounting similar difficulties and of utilizing the same physical or intellectual tools have given a natural predisposition to understand one another, to help one another and, being of one mind, to pursue common objectives. Let all the men of Europe pass their threads from one city to another, from one profession to another, across frontiers, dividing lines, fences and boundaries, and you will see how, bit by bit, the beautiful and harmonious tapestry of Europe will be woven.<sup>20</sup>

### 3. The founding of the UEC in 1951

#### 3.1. *The Basel meeting of March 1951*

On 10 February 1951, Paul Caujolle sent out invitations to accountancy bodies from more than a dozen countries in Western Europe for a meeting to be held in Basel – presumably selected as a ‘neutral’ location – on 16–17 March 1951. The purpose of the meeting was to discuss the creation of an ‘Institut Européen des Experts Comptables’. It is known that invitations were sent to accountancy bodies from Austria, Belgium, Denmark, England, Finland, France, (West) Germany, Italy, Monaco, the Netherlands, Norway, Portugal, Spain, Sweden, and Switzerland,



but the number and identity of the invited bodies is not known.<sup>21</sup> Had he wanted to, Caujolle could not simply have used the list of bodies entitled to attend the International Congresses, because no such congress had been held since 1938, and it was clear that in several countries the situation had changed considerably since then. Nevertheless, most of the organizations that responded to the invitation would also be represented at the International Congresses of 1952 and 1957, and in that sense the meeting could be considered as a gathering of 'first tier' bodies. In Basel, 20 persons turned up to represent accountancy bodies from seven countries: the Kammer der Wirtschaftstreuhänder (Austria), the Collège National des Experts Comptables de Belgique (CNECB, Belgium), the French Ordre, the IdW (Germany), the Federazione Nazionale dei Collegi dei Ragionieri (Italy), the Chambre Suisse pour Expertises Comptables (Switzerland), and no fewer than three bodies from the Netherlands: the NIVA as well as two smaller bodies, the Nederlandse Unie van Accountants (NUVA) and the Nederlandse Broederschap van Accountants (English renderings of the names of UEC member bodies may be found in Table 1. See Table 2 for a list of persons attending the founding meetings of the UEC).<sup>22</sup>

The reasons for absence, or indeed for presence, differed. Organizations from Portugal and Scandinavia were reported to have been in favor of the initiative but were unable to send a representative. There had apparently been no response from Spain. The English, on the other hand, were said to be sceptical of the proposed European Institute and had declined to be present (NUVA no. 12, 'Buitenlandse betrekkingen'). The Council of the NIVA, the largest Dutch accountancy body, was also critical of the endeavour. As in the case of the 1948 Paris congress, it wanted to act in concert with the ICAEW, but it was unable to elicit a timely response from London. At the last moment, the intended Dutch delegate, Professor Abram Mey, persuaded the NIVA president and secretary to let him go regardless of the ICAEW's position (NIVA no. 32, minutes DB, 20 March 1951).<sup>23</sup> Mey had met Caujolle in the late 1940s and shared his views about the urgency of European unity and the responsibility of European accountants to make their contribution towards that objective (NIVA no. 859, 'Rapport Prof. Dr A. Mey').

The meeting in Basel in 1951 had no difficulty in agreeing unanimously to the general proposal of creating a 'European Institute of Accounting'. Caujolle thereupon presented a draft constitution for the new Institute, inspired by the constitution of the International Chamber of Commerce (ICC) (UEC 1961b, 14). The French-language draft was discussed in general terms rather than article by article. After making some modifications, the meeting resolved to submit the draft to the proposed member bodies for approval, and that a constituent assembly would be convened within six months.

The main discussion point during the March 1951 meeting, raised by Mey, concerned the uneasy relations in some countries between or among multiple accountancy bodies. The draft constitution envisaged that each country would be represented in the European Institute by a single 'national committee'. Mey knew that this would be a major problem for the NIVA, because, with one exception,<sup>24</sup> it did not recognize the other professional bodies of accountants in the Netherlands, which it saw as second-tier associations. Mey argued that the requirement of a national committee would also be an obstacle to the accession of the UK bodies, whose membership apparently was still seen as a possibility. The representatives from other countries initially professed not to see the problem. The Belgian representative asked, for instance, why it would be impossible for the Dutch to follow the Belgian example, where the recently formed Collège National had brought no fewer than 24 associations of accountants under its wing. The Belgian delegate did not mention, however, that a significant association, the Chambre Belge des Comptables de Bruxelles, had not joined the Collège National (De Beelde 2002). It looks as if most delegates were happy to assume that their organizations could constitute a 'national committee', or at least not to dwell on the point that there might be other accountancy bodies of consequence in their home countries. Given

Table 1. UEC member bodies, 1951–63.

Austria	Kammer der Wirtschaftstreuhand (Chamber of Economic Trustees)	Founder member
Belgium	Collège National des Experts Comptables de Belgique/Nationaal College van Accountants van België (National College of Accounting Experts of Belgium/National College of Accountants of Belgium)	Founder member
Denmark	Foreningen af Statsautoriserede Revisorer (Association of State-Authorized Auditors)	Joined 1963
Finland	Keskuskaupakamarin Hyväksymien Tilintarkastajien Yhdistys (Finnish Institute of Authorized Public Accountants)	Joined 1963
France	Ordre des Experts Comptables et des Comptables Agréés (Order of Accounting Experts and Approved Accountants)	Founder member, but resigned immediately
	Société des Experts Comptables Français (Society of French Accounting Experts)	Founder member
	Institut Français des Experts Comptables (French Institute of Accounting Experts)	Joined 1963
Germany	Institut der Wirtschaftsprüfer in Deutschland (Institute of Economic Auditors in Germany)	Founder member
	Institut der Wirtschaftsprüfer in Berlin (Institute of Economic Auditors in Berlin)	Joined 1963
Ireland	Institute of Chartered Accountants in Ireland	Joined 1963
Italy	Consiglio Nazionale dei Dottori Commercialisti (National Council of Doctors in Commerce)	Founder member
	Federazione Nazionale dei Collegi dei Ragionieri (National Federation of Colleges of Accountants)	Founder member
Luxembourg	Ordre des Experts Comptables Luxembourgeois (Order of Luxembourg Accounting Experts)	Founder member
Netherlands	Nederlandse Broederschap van Accountants (Dutch Brotherhood of Accountants)	Founder member, resigned 1958
	Nederlands Instituut van Accountants (Dutch Institute of Accountants)	Joined 1963
	Nederlandse Unie van Accountants (Dutch Union of Accountants)	Founder member
	Vereniging van Academisch Gevormde Accountants (Association of University-Educated Accountants)	Joined 1963
Norway	Norges Statsautoriserede Revisorers Forening (Norwegian Association of State-Authorized Auditors)	Joined 1963
Portugal	Sociedade Portuguesa de Contabilidade (Portuguese Society of Accounting)	Founder member
Spain	Instituto de Censores Jurados de Cuentas de España (Institute of Sworn Auditors of Accounts of Spain)	Founder member

*(continued)*

Table 1. Continued.

Sweden	Föreningen Auktoriserade Revisorer (Association of Authorized Auditors)	Joined 1963
Switzerland	Verband Schweizerischer Bücherexperten/Association Suisse des Experts Comptables (Association of Swiss Accounts Experts/Swiss Association of Accounting Experts)	Founder member, withdrawn 1960 and Replaced by:
	Schweizerische Kammer für das Revisionswesen/Chambre Suisse pour Expertises Comptables (Swiss Chamber for Auditing/Swiss Chamber for Accounting Expertise)	Joined 1960
United Kingdom	Institute of Chartered Accountants in England and Wales	Joined 1963
	Association of Certified and Corporate Accountants	Joined 1963
	Institute of Chartered Accountants of Scotland	Joined 1963
Yugoslavia	Savez Knjigovođa Jugoslavije (Yugoslav Association of Accountants)	Joined 1959 (correspondent member)

Note: The English renderings of the names of the UEC member bodies are not necessarily those used by these bodies themselves but are an attempt to provide literal translations, as these can convey a sense of the different national perspectives on the nature of the accountancy profession in the various countries.

Table 2. Delegates attending the founding meetings of the UEC.

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Countries represented both in March (Basel) and November (Paris)	
Austria	Robert Bechinie, Kurt Schmidt. <i>November only</i> : Friedrich Franz Eder, Ernst Klein
Belgium	Charles Deheuvel, Marcel Wiart. <i>March only</i> : Achille Taminiaux
Germany	Wilhelm Dieterich, Wilhelm Elmendorff, Franz Merkle, Fritz Möhle. <i>November only</i> : Friedrich Soltau
Italy	Alberto Bianchi, Ambrogio Ferrari, Alberto Merlo. <i>November only</i> : Luigi Chiaraviglio, Antonio Guizzardi, Giuseppe Lucchetti, Marco Saggin, Fernando Sentinell
France	Paul Caujolle, Gaël Fain. <i>March only</i> : Justin Alexandre, Charles Penglaou. <i>November only</i> : Pierre Blanc, Bertrand Fain, Robert Guerbigny, Valentin Lemoine, Jules Piquet
Netherlands	A. Schraevesande, P.G. van de Vliet. <i>March only</i> : Abram Mey. <i>November only</i> : W.A. Brenning
Switzerland	E. Giroud
Countries represented in November (Paris) only	
Luxembourg	Valérien Conter, Aloys Scherer, Charles Montbrun, Albert Rick
Portugal	António Tomé de Brito
Spain	Antonio Rodríguez Robles

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the fact that the Basel meeting clearly revealed that most accountancy bodies had but a patchy knowledge of the state of professional affairs in each of the other countries, this was perhaps not a difficult position to take.

For the NIVA it was not an option to remain silent on the existence of other Dutch bodies because, as indicated above, the NUVA and the Broederschap were present in Basel as candidate members of the European Institute. This was a somewhat delicate situation that Mey believed could have been avoided if the NIVA Council had done more to cultivate its relationship with the French Ordre, for instance by a more positive response to the 1948 Paris congress.<sup>25</sup> Mey himself, however, was not particularly hawkish on this point, and he believed that the NIVA should set aside its scruples for the sake of the European ideal and agree to cooperate for this limited purpose with the other Dutch bodies. So did his counterpart from the NUVA, and together they proposed a formula by which the membership of the European Institute would consist of individual accountancy bodies, so that there might be more than one member per country (NUVA no. 12, 'Buitenlandse betrekkingen'). After prolonged discussions, this proposal was accepted by the other delegates. Following the Basel meeting, the French delegation (or the Ordre, the distinction is not always clear) revised the draft constitution and sent out invitations for the constituent assembly to be held in Paris on 16 and 17 November 1951.

The NIVA Council reacted unfavourably to Mey's acceptance, in principle, of the draft constitution. Théodore Limperg, the NIVA's austere intellectual leader who for many years had held the organization in a tight grip, was implacably opposed to the idea of cooperation with bodies of lower standing, either in the Netherlands or in the rest of Europe. Steered by Limperg,<sup>26</sup> the NIVA believed that its professional standards could easily bear comparison with those of the leading accountancy bodies from the English-speaking countries, and it was not at all disposed to put that achievement at risk. Moreover, there was the specific concern that preparations were in progress for legal recognition of the accountancy profession in the Netherlands, which until then was unregulated.<sup>27</sup> The NIVA consistently argued for the exclusion of most other Dutch bodies from the proposed national register of accountants. Limperg therefore believed that to accept the NUVA and the Broederschap as fellow-members in the proposed European Institute would undermine its arguments in the domestic negotiations (NIVA no. 859, 'Rapport Prof. Dr A. Mey').

In September 1951, Mey and Limperg travelled to Paris for discussions with Caujolle and Justin Alexandre, the vice-president of the *Ordre*.<sup>28</sup> The meeting was ‘not easy’, because Mey had to renege on his agreement to the consensus reached in Basel. This was made more painful by Limperg’s insistence that the main reason for opposing the plan for a European Institute were the NIVA’s doubts about the professional standards of the other European bodies. At one point, after Alexandre had temporarily left the room, Limperg mentioned to Caujolle some of the NIVA’s misgivings about the *Ordre*’s own standards. Limperg’s belief that Caujolle agreed on this point is probably indicative of the difficulties in achieving genuine communication in the discussions during the founding stage of the UEC, which were hampered by linguistic barriers and lack of knowledge about national conditions.

The result of the meeting was that the NIVA Council sent the *Ordre* a lengthy memorandum, drafted by Limperg and Mey, in which the objections to the Basel proposals were set out. This memorandum and a reaction by the French delegation were circulated to the other proposed member bodies accompanying the invitation for the November meeting.<sup>29</sup> The NIVA’s main line of argument was that the proposed European Institute was ‘inadmissible’ because it would bring together bodies that were heterogeneous in terms of the activities of their members and in the extent to which their work was subject to government regulation, so that there was an ‘inevitable’ variety in their level of professional development. Even if the proposed body were to refrain from passing formal resolutions on technical issues, the very discussion of such matters at congresses could confer a degree of respectability on questionable practices, which, the NIVA said, would have ‘deleterious consequences’ for the accountancy profession (which the NIVA understood as a profession of auditors). As a positive gesture, the NIVA proposed the creation of a different kind of institute, to be joined by individual accountants on a voluntary basis, and which would occupy itself purely with the theoretical study of accounting, without touching upon auditing issues.

The French delegation commented that, if one had to wait until all accountancy bodies had reached the same level, there would never be a European Institute. It pointed out that the Basel meeting had resolved that the European Institute would ‘scrupulously’ respect the organization of the national bodies and their ‘historical characteristics’.<sup>30</sup> In that light,

... the French delegation is quite honestly incapable of perceiving the risk that the fact of joining an Inter-European Institute, in which bodies of unequal value participate (even though there does not exist an incontestable criterion allowing the measurement of inequality) could threaten the achievements of the *Nederlands Instituut van Accountants*. It is, however, proper to observe that other organizations, whose members can without doubt stand their ground against the Dutch accountants as far as theoretical and technical value is concerned, have not at all allowed themselves to be deterred by a similar apprehension.

Although Caujolle wrote to NIVA President L. van Essen (NIVA no. 857) that its participation would still be welcome, the NIVA declined to accept the invitation to attend the November meeting. The result was that, from its inception, the UEC had a structural problem in that, in one country, its membership did not include the unquestionably leading accountancy body. The NIVA’s principled stance, or, as some would say, its intractability, would continue to haunt the UEC during the next decade.

### **3.2. *The Paris meeting of November 1951***

On 16 and 17 November 1951, a group of 35 delegates gathered in Paris.<sup>31</sup> In addition to the bodies represented in Basel,<sup>32</sup> delegates were present from the *Instituto de Censores Jurados de Cuentas*

de España, the Consiglio Nazionale dei Dottori Commercialisti (Italy), the Ordre des Experts Comptables Luxembourgeois, and the Sociedade Portuguesa de Contabilidade. This brought the total number of countries represented by the UEC's founder members up to 10 (see Table 1). With the exception of the Spanish Instituto and the two smaller Dutch bodies (mentioned before), all the founder members were participants at the 1952 and/or 1957 International Congresses. Conversely, a small number of bodies from the UEC's founder member countries did participate in the International Congresses but would not join the UEC.<sup>33</sup> There was also a Danish delegate at the meeting, whose name and affiliation were not identified in the minutes, but no Danish or other Scandinavian body joined the UEC at its founding.<sup>34</sup> By this time, it was apparently assumed that no UK bodies would join, but it is not known when and in what form their definitive refusal was communicated or whether they were involved in any discussion between March and November.<sup>35</sup>

In November 1951, the order of business consisted of the discussion, article by article, of the amended draft of the proposed Institute's constitution. A lengthy debate on the name of the new body revealed significant differences of opinion on the scope of its activities. Up to this point, all texts had assumed that an 'Institut Européen des Experts Comptables' would be created. On the evening before the meeting, the Italian delegation suggested to Caujolle that 'Institut' should be replaced by 'Union' or 'Association', because 'Institut', at least to an Italian, sounded too much like an organization 'with a purely cultural or scientific direction, without objectives of a practical nature'. This change was accepted without much discussion, unlike the second part of the Italian proposal, which dealt with the phrase '*expert comptable*'. As mentioned above, the term '*expert comptable*' ('accounting expert') was well established in France and Belgium to refer to professionals in accounting matters whose activities might include auditing, but frequently would not. To the Italians, a focus on accounting, or even on accounting and auditing, was much too narrow, and they proposed to replace '*expert comptable*' with the more general '*experts en économie et administration*.' Other countries, however, among which Spain was the most insistent, rather wanted the 'Union' to be restricted to auditors in public practice. These differences in viewpoint were the inevitable reflection of variations in the composition of the respective member bodies – some composed entirely of auditors, and some with a relatively small membership of auditors. Other associated issues that were discussed included whether membership should be restricted to bodies representing the 'liberal' profession (that is, accountants in public practice), or whether bodies with substantial numbers of salaried members could also join. The lengthy discussion was finally resolved through two compromises. The first was to determine the organization's name, based on a Belgian proposal, as 'Union Européenne des Experts Comptables Economiques et Financiers', with the simple acronym 'UEC'. The second compromise was to define (in article II), the objective of the organization as:

to facilitate exchanges of views on problems that belong to their competence among the members of the liberal professions, exercising in an independent capacity the functions of accounting, economic and financial auditors and consultants, the members of the bodies presently affiliated with the UEC being qualified, in their respective countries, by the terms: accountants, censores jurados de cuentas, dottori commercialisti, ragionieri collegiati, experts comptables, Wirtschaftsprüfer, Wirtschaftstreuhänder.

Each of the bodies present in Paris was allowed to suggest the relevant titles from its own language for the second clause, with the consequence that the notion of '*experts comptables économiques et financiers*', which was probably intentionally left vague, could be as broadly (Italy) or narrowly (Spain) defined as desired.

The remaining clauses of the statement of objectives in article II were accepted without discussion, as follows:

- to promote progress in methods of business administration, and particularly in accounting technique and auditing, while progressively striving to unify the most rational and effective practices applied in the different countries;
- to compare the national methods of professional education and of access to the above-mentioned careers, with a view to their ongoing unification;
- to examine the conditions in which members of the above-mentioned professions can be admitted to practice their profession or exercise their mandate in another European country, either permanently or temporarily;
- to consider the possibility of harmonizing the ‘codes of professional conduct’ which must be respected by the members of the above-mentioned professions in the different European countries;
- to initiate and maintain relations with organizations of international cooperation, such as the International Chamber of Commerce, the Organization for European Economic Cooperation [subsequently OECD], UNESCO, etc.

and, more generally, to take every initiative designed to create an *esprit de corps* among the European members of the above-mentioned professions and to permit them to work in common for the improvement of their working conditions and methods.

This was an ambitious set of objectives, and, as argued by the NIVA, the unification of practices and the harmonization of codes of conduct could be seen as highly problematic. Out of concern for a possible dilution of standards, the lone Spanish delegate, Antonio Roblez Rodríguez, made another attempt to impose certain restrictions on the UEC’s membership. When article III, on the admission of new members, was debated, he advocated that prospective full UEC members (that is, the organizations) should require that their members (that is, the individuals) have had a university education or equivalent, and that the member organizations should implement a rigorous system of professional discipline. To the Italians, this was an unacceptable restriction. It threatened to re-open the discussion over the UEC’s name which, they said, they had agreed to close only because the discussion ‘risked becoming interminable’. After considerable debate, Caujolle ventured to state the essence of the Spanish difficulties in plain language: ‘In reality, the honourable Spanish delegate does not want 30,000 Spanish accountants [*comptables*’, as opposed to the approximately 400 Censores Jurados de Cuentas] to be able to enter the [UEC]. Well, that eventuality is inconceivable, because the [UEC’s] Council which will decide on admissions will not allow 30,000 Spanish accountants to invade the Union.’ This, together with a rather generally worded description of the required characteristics of new members, was apparently sufficient to reduce Roblez’s opposition to an abstention in the vote on this clause.

Notwithstanding all the protestations of European idealism, the most intractable problem of the meeting concerned the distribution of voting rights and each country’s required contribution to the UEC’s budget. A directly proportional distribution of votes and contributions based on membership numbers was out of the question, as the number of individual members ranged from 16 (Luxembourg) to ‘at least 4000’ (Italy). As might be expected, a wide range of alternative allocation formulae was proposed, complicated by proposals such as that the Belgian Congo should be considered when determining the number of Belgian votes (but not, apparently, its share of the budget). The discussion of these points was deferred to the next day, and the weary delegates approved the remaining articles of the constitution without significant recorded discussion.

These articles envisaged an organization in which supreme authority would be exercised by a Council (Conseil) consisting of representatives of all member bodies and the UEC’s former presidents as these emerged. It was expected to meet during the UEC’s biennial congresses and to deal with such matters as the election of the president, the admission of new members, location of

the secretariat, and changes in the constitution. The Council was to entrust the execution of policy to an Executive Committee (Comité Exécutif) consisting of the president, former presidents, and one representative from each country. The Executive Committee was to appoint a secretary general and any other staff, as well as a 'volunteer' treasurer from its own ranks.

According to the constitution, an important activity of the UEC was to hold congresses, once every two years. The constitution (article IX) characterized the congresses, not so much as a forum where views could be exchanged, but as a formal meeting of the membership where resolutions might be considered and voted upon. The constitution therefore regulated voting procedures during congresses, and it included a kind of 'best endeavours' undertaking by which each member was bound to:

... exert itself to make the recommendations formulated by the Congress prevail in its own country, notably with the public authorities and with professional groupings, by undertaking the most adequate actions in order to harmonize progressively the lines of conduct adopted by the various countries in all the areas enumerated in article II of this Constitution. Every member or national delegation will prepare regularly and at least once every year a report on the achievements attained in this respect.

This, again, would have confirmed the NIVA's worst suspicions of the harmonization aspirations of the UEC, even though it is equally likely that others would have seen no conflict between this clause and the principle, formulated in Basel, of respecting the internal affairs of each member body and country. The clause was accepted without comment.

The next morning, the debate on the budget and the voting were continued. After a lengthy discussion that involved a degree of confrontation, agreement was reached on a relatively simple formula: Germany, France, and Italy would each have six votes in the Council; Spain three; Luxembourg one; and the other five countries two votes each. The financial contribution was based on the number of votes held by each country: SFR500 for each of the first three votes per country and SFR1000 for each additional vote. Where a country had more than one member body, these could decide among themselves how their votes and contributions should be divided.

It is perhaps surprising that the size of the budget (SFR20,500, equivalent at the time to about US\$4700 or £1600) appears not to have been based on an estimate of what resources the UEC would need and for what purpose they were required. However, as seen above, in Caujolle's view the essential point was to bring people together in a joint commitment to European unity. What they would actually do could be decided later.<sup>36</sup>

After this hurdle had been surmounted, the entire constitution was approved by a unanimous vote, and Caujolle remarked, 'Gentlemen, we are now witnesses at an historic moment from the point of view of European solidarity in accounting.' More prosaically, he noted that the French Ordre included not just *experts comptables*, but also *comptables agréés*. As, in his view, it would not be appropriate for them to be represented in the UEC, he announced that the Ordre would create 'as of now' the Société des Experts Comptables Français as an additional French member body, and that it was likely that the Ordre would withdraw formally as a member. The other delegations did not object to the way in which the French solved their own 'second-tier' problem by this somewhat casual change in the list of founder members.<sup>37</sup>

'Casual' is perhaps also the word to describe how the meeting proceeded to set the UEC in operation. Without awaiting ratification by the member bodies, the meeting transformed itself into the first Council, in some cases by putting forward names of additional delegates, if required. It elected Caujolle as the UEC's first president, by acclamation; it appointed a treasurer and an Executive Committee (in that order), and decided to establish the secretariat in Paris. A Spanish proposal to hold the first congress in Italy in 1953 was accepted.



The constitution mentioned that ‘study committees’ might be established (*‘comités d’études’*, article VII-4). This unobtrusive clause had been adopted without any discussion, but Caujolle now represented these committees as an essential feature of the UEC. Rather than centralizing the technical work, he proposed the creation of 10 permanent committees. This corresponded to the number of countries represented in the UEC, each of which was to provide a chairman for one committee, as well as a representative on each of the other nine committees. The French delegation produced a list of 10 fields of study which, without much discussion, were allocated to each of the countries. Subjects with no takers were modified or replaced by others, suggested on the spot. Apart from their titles, the committees were given no terms of reference, nor was any mention made of committee budgets or reimbursement of their members’ costs. Such was the informal manner in which the activities of the UEC were initially arranged.

#### 4. The UEC’s activities, 1951–63

The UEC was formed in 1951 with high aspirations but limited means. The UEC’s constitution clearly mentioned the ‘unification’ and ‘harmonization’ of professional practices among the UEC’s objectives, and in theory it might have developed into a real force for change. However, it was clear that this was no more than a long-term prospect. Its membership was diverse, and despite all the discussions about voting arrangements, it had to rely entirely on voluntary cooperation and persuasion. As will be seen below, the discussions over the entry of the ‘Anglo-Nordic’ countries into the UEC during the early 1960s were complicated by the fears – already expressed by the NIVA in 1951 – that the UEC was aspiring to become a strong, centralizing, and unifying force in Europe. The review of the UEC’s activities in this section will therefore pay particular attention to the question of whether such fears were justified by the UEC’s actual operation.

##### 4.1. General organizational features

Just as in the nascent European Economic Community (EEC), France and Germany were key members of the UEC. With one brief exception, the UEC’s presidents up to 1964 all came from these two countries, as follows:<sup>38</sup>

- Paul Caujolle (France, 1951–54)
- Mario Saggin (Italy, 1954–55)
- Fritz Möhle (Germany, 1956–58)
- Maurice Moine (France, 1959–61)
- Wilhelm Elmendorff (Germany, 1962–64)

Caujolle, Saggin, Möhle, and Elmendorff were past or serving presidents of their national organizations when they became UEC presidents.

The UEC was an association under French law, with its secretariat located in Paris. French was therefore *de facto* the UEC’s working language. There were no formal arrangements for translations to and from other languages. Shortly after the formation of the UEC, the IdW hired its own full-time translator, so that German could be used as easily as French during meetings. Since the IdW also edited and issued most of the UEC’s publications, it ensured that these were available in both German and French. The use of other languages depended essentially on whether participants at meetings and congresses were willing and capable to act as interpreters.

The UEC's first secretary general was a Frenchman, Gaël Fain, who served in that capacity until 1961.<sup>39</sup> He and Caujolle had known each other since the aftermath of the First World War, when they both worked for the Armistice Commission in Germany. Fain was not an accountant: after serving in the diplomatic service, he had become an academic economist. He was financially independent, and did not require a salary for his services as secretary general. Given the limited means of the UEC, this was of considerable importance (Reydel interview). There is no doubt that Fain provided important continuity to a body that was only loosely organized. Perhaps inevitably, this gave rise to occasional criticism that Fain was too much a law unto himself (e.g. NUVA no. 8, 'van de Vliet to NUVA Council').

From 1961 to 1963, another Frenchman, Robert Holveck, served as a salaried secretary general. As a former *préfet*, Holveck came from a senior position in the French Civil Service. He left the UEC, probably earlier than originally envisaged, to join a large industrial company. His period of service was unremarkable.

It appears that the UEC was run on a pragmatic and informal basis. The summary description of the UEC's governance structure given by Gaël Fain in his 1961 review of the UEC's first 10 years differs in several respects from the literal text of the constitution. In his review, for instance, the Council and the Executive Committee appear to have become one and the same, while instead a new executive organ, the 'Bureau' had come to the fore.<sup>40</sup> In the same year, UEC President Maurice Moine admitted that the UEC's constitution was no longer 'up to date' and required revision (*La Vie de l'UEC* 1962a, 35).

While departures from the constitution might be presented as a pragmatic response to changing circumstances, more damning criticism of decision-making within the UEC was expressed within one of the Dutch member bodies. NUVA Secretary P.G. van de Vliet, in his report on a meeting of presidents of UEC member bodies, wrote (NUVA no. 8, 'van de Vliet to NUVA Council'):

There were several gentlemen present who had no business being there at all. In addition, it turned out that decisions were taken that do not belong to the competence of a meeting of Presidents but to the Council of the UEC. This is a lesson for us: we must no longer pay any attention to these formalities.

It is likely that van de Vliet's views reflected the prevailing scepticism towards the UEC within his organization. Its financial contribution to the UEC absorbed typically more than 20% of the small body's budget, for which it believed it obtained little in return.<sup>41</sup> Moreover, as discussed above, the much larger and more important NIVA had stayed outside the UEC, not least because it did not recognize the NUVA. Within the NUVA, there was the constant and not unjustified suspicion that Fain and some of the other member bodies were in touch with the NIVA and that they would be quite willing to sacrifice the NUVA if this might persuade the NIVA to join the UEC.<sup>42</sup> However, the NUVA had a strong reason to persevere in its UEC membership: like the NIVA, it believed that UEC membership would give it more credibility in the negotiations over the legal recognition of the accountancy profession in the Netherlands.<sup>43</sup> Nevertheless, even allowing for these factors, the overall impression of the UEC as reflected in the NUVA's correspondence and documents is one of continuous improvisation rather than strict adherence to agreed procedures and plans.

The functioning of the UEC was greatly facilitated by consistent and generous support provided by the IdW. The opportunity to join the UEC, coming only a few years after the end of the war, had been very important to the IDW (Institut der Wirtschaftsprüfer 2007, 75). The IdW's Council and its executive director, Wilhelm Dieterich, were strongly committed to the UEC and made sure that the IdW, the UEC's best-endowed member body, quietly footed the bill for significant printing, translation, and secretarial services (Elmendorff-Pfeifer interview).

#### 4.2. *The congresses*

The holding of congresses was probably the UEC's most visible achievement during its early years, as well as its most palpable contribution to the objective of establishing cross-border contacts among European accountants. The constitution stipulated that congresses be held every two years. The first two congresses, in Florence (1953) and Brussels (1955), conformed to this pattern, but after Brussels a triennial frequency was decided upon. The third and fourth congresses were held in 1958 (Nice) and 1961 (Zurich). The congresses attracted between 400 and 700 delegates each, not counting spouses. The congresses were intended as events confined to the UEC's membership, but this plan was not strictly enforced. The IdW, for instance, invited representatives from the Bundesverband der vereidigten Buchprüfer (which also participated in the International Congresses) to the UEC's congress in Brussels (1955).<sup>44</sup> A handful of individuals from other European countries such as Denmark, Poland, Yugoslavia, and Turkey, also attended some of the congresses.<sup>45</sup>

The Florence congress, with its festive opening and closing sessions amidst the splendours of the Salone dei Cinquecento in the Palazzo Vecchio, was the perfect expression of Caujolle's ideal of accountants making their contribution to the preservation of a common European civilization.<sup>46</sup> Already seriously affected by a terminal illness, he addressed the delegates (UEC 1961b, 1):

Our most beautiful hope is to contribute to the building of this great fatherland that will bring together our reconciled nations. We have no pretensions nor political ambitions, and we do not want to impose any borders, regime or constitution on Europe. We belong to those who build modestly, who start from below, and who use such stones as we have on hand. The house of which we dream, be assured, will be solid and suitable to accommodate us all. Granted that it is useful to employ diplomats to settle conflicting rights, conclude treaties, and maintain peace, it is even more useful to unite men who don't remember clearly any more which side they were on in the day of the battle of the Catalaunian Fields, but who have the same way of proffering each other their hand and of raising their glass and who for centuries were already agreed – without anyone ever having been able to say why – that debits should be on the left and credits on the right. When they have agreed so well and for so long on an issue without rational foundation, it leads me to believe that they could unite even better in the service of the intellect.

In a further suggestion that the UEC ought to draw from the deep European cultural and spiritual traditions, the programme included a special audience with the Pope, for which many delegates travelled on to Rome. Dr Wilhelm Dieterich, the IdW's full-time chief executive from 1946 to 1975, admitted that the congress setting, as well as the beautiful weather, contributed in an important way to the huge impression the congress made on the delegates (Dieterich 1953, 534).

European culture and European unity remained important themes of the next three congresses, certainly in the festive plenary sessions. The congresses were given wide-ranging overall themes, such as 'The contribution of experts comptables to European economic unity' (1953) and 'Enterprises and their advisers in the European Common Market' (1958). The third congress, in Nice, was jointly organized by the UEC's French and German member bodies, and this symbol of post-war reconciliation was not allowed to pass unnoticed.<sup>47</sup>

The technical side of the congresses was originally organized around the work of the UEC's permanent committees. In Florence, apart from the opening and closing sessions, the congress was conducted in the form of open meetings of the permanent committees, where reports were discussed and further work was planned. As this approach was apparently not very satisfactory for delegates who were not committee members, the Brussels congress also included plenary technical sessions on selected topics (in this case: 'valuation of enterprises', 'secret reserves', and 'comparison of enterprises'), based on papers prepared by the committees (or their chairmen)

for that purpose. At the Nice and Zurich congresses, the time devoted to these plenary sessions was increased. These sessions consisted of presentations of main and subsidiary papers (mostly emanating from the committees) and prepared reactions from discussants.<sup>48</sup>

While the congresses were undoubtedly successful from a social point of view, and probably useful as exchanges of information, they almost certainly did not have any immediate effect on the unification of professional standards in Europe. The constitutional provision which allowed the congresses to pass resolutions remained unused.

### 4.3. Committees and publications

Despite their somewhat casual creation in 1951 (see Section 3.2), the permanent technical committees were typically presented as the ‘mainstay’, ‘nerve center’, or ‘soul’<sup>49</sup> of the UEC, as they were expected to provide the necessary continuity as well as a platform for the active involvement of the member bodies in the UEC’s work. In practice, as even Secretary General Fain had to admit in 1961, their effectiveness and the significance of their contributions varied considerably, to the point that some had scarcely made a start with their work.<sup>50</sup> As the committees had no clear terms of reference and not much of a budget, their effectiveness depended mainly on the ability of their chairmen to set out a direction and to motivate the other members to contribute. It is difficult to generalize about the extent to which the member bodies took an interest in the committee work. The most elaborate arrangements were probably made by the Belgian Collège National which, by 1960, had set up a national committee structure to match that of the UEC.<sup>51</sup> On the other hand, it is also clear that some of the smaller member bodies found it difficult to provide their full quota of committee members, and that many bodies simply left their representatives on the committees to their own devices.

Although it has not been possible to trace fully the evolution of the committees, the overall outline is clear enough. As noted above, apart from the Congress Committee which had a clearly defined task, 10 permanent committees were created in Paris in 1951. Among these, an ‘external relations’ committee chaired by France had as its purpose to maintain relations with organizations such as UNESCO, but nothing is known of the activities of this committee.<sup>52</sup> Four new committees were created later in the 1950s, bringing the total number of ‘technical’ committees to 13 (see Table 3 for a list of committees).<sup>53</sup>

On the basis of a somewhat subjective classification, the committees discussed below can be regarded as the most notable in the sense that they regularly produced significant papers for the plenary sessions of the congresses, and/or displayed a certain continuity in working on a comparatively focused work programme. Probably not coincidentally, these committees were continuously chaired by the same person for all or most of the period to 1963.

The efforts of the committee on ‘Accounting Techniques’ (‘Techniques Comptables’<sup>54</sup>), chaired by Professor Karl Hax, a leading German academic, were directed at developing a European Chart of Accounts. It could draw on a rich Continental European tradition (Richard 1995), and the committee produced several substantial papers for discussion at the congresses. The work of this committee was clearly directed at harmonization, but by the time of the UEC’s 1964 congress, progress in gaining acceptance was limited to promises by four UEC member bodies from countries which already had a domestic chart of accounts (Germany, Belgium, France, and Luxembourg) to endeavour to promote the use of at least the classification of balance sheet accounts proposed by the committee (UEC 1967, 265). The committee on ‘Accounting Techniques’ seems to have cooperated closely with the ‘Accounting Regulations’ committee (‘Droit Comptable’, chaired for most of the time by Professor Leopold Illetschko of Austria), which

Table 3. UEC permanent committees, 1951–63.

Name	Chairing country	Active
Droit Comptable (Accounting Regulations)	Austria	1951–1963
Etudes Economiques et Financières (Economic and Financial Research)	Italy	1951–1963
Etudes Fiscales (Fiscal Research)	Netherlands, followed by France	1951–1963
Etudes Théoriques et Historiques (Theoretical and Historical Research)	Portugal	1951–1961
Formation Professionnelle (Professional Education)	Luxembourg	1951–1963
Lexicologie Comptable (Accounting Terminology)	Spain	1951–1963
Organisation et Statuts Professionnels (Professional Organization)	Belgium	1951–1963
Publications (Publications)	Switzerland, followed by Belgium	1951–1963
Techniques Comptables (Accounting Techniques)	Germany	1951–1963
Révision Comptable (Auditing)	Switzerland	1953–1963
Contrôle Budgétaire et Gestion d'Entreprises (Budgetary and Management Control)	France	1954–1963
Mathématiques Financières (Financial Mathematics)	Netherlands	1954–1961
Comptabilités Publiques (Administrative Accounting)	Portugal	1955–1961

Note: Committee names were sometimes modified and not always used consistently. French and English names are given as shown in the French- and English-language versions of the 1961 UEC brochure, *Dix Ans au Service de l'Europe/Ten Years UEC*.

compared national legislation on accounting and auditing. The field of activity of both committees was closely related to the subject matter of the EEC's subsequent Fourth and Seventh Directives. UEC member bodies from EEC countries became involved in the preparations for these Directives in 1965,<sup>55</sup> and the UEC committees were successful at least in the sense that their findings were included among the inputs into the harmonization process of European accounting law (Elmendorff-Pfeifer interview).

The original committee list of 1951 did not include one on auditing. Even if this was a simple oversight, as asserted by Fain (UEC 1963, 49), it may be indicative of the relatively low priority accorded to auditing by some of the UEC member bodies. The omission was rectified in 1953 with the creation of 'Révision Comptable', chaired throughout by Dr Ernst Bossard of Switzerland. It developed a European auditing manual, which was published in German in 1961 and in French subsequently, and which was considered as one of the UEC's landmark achievements of the pre-1963 period.<sup>56</sup>

The committee 'Professional Organization' ('Organisation et Statuts Professionnels', chaired from the mid-1950s by Léon Saxe of Belgium) was of particular significance, as it was the origin of the Groupe d'Etudes (discussed below). It produced a 15-page Code of Ethics<sup>57</sup> which was adopted by the UEC Council in April 1959. Whereas the UEC's other publications had a more informative or educational character, this Code was the closest the UEC came to an attempt at harmonizing professional practice directly. As stated in the preamble:

it is appropriate, in accordance with the calling of the UEC, to seek to unify the rules [of ethics in the different countries of Western Europe] and, consequently, to define the norms to which the Experts Comptables of the countries involved should adhere whenever they do not deviate from legal or regulatory dispositions on the national level.

The Code dealt with such issues as confidentiality, general moral behavior, independence, conflicts of interest, publicity, advertising and unsolicited offers, relations with colleagues and clients, and remuneration. Whereas some of its paragraphs were blandly worded, the Code did contain a number of specific prohibitions, especially on advertising and conflicts of interest, which may have gone further than common practice in some countries. Referring to these requirements in particular, UEC President Maurice Moine observed in his Preface that, as in the newly formed EEC, for the time being only national customs and laws had compelling power. In the absence of a 'European Chamber of Discipline', he wrote, the Code represented above all 'an outstanding moral value'. Perhaps intentionally, Moine presented the Code as an implementation of the clause in the UEC's articles of association which dealt with the creation of a European *esprit de corps* rather than to the more specific clause which identified the harmonization of codes of professional conduct as one of the UEC's objectives. Nevertheless, that the Code was not merely a theoretical exercise is shown by the fact that a draft Code of Ethics written in 1960 for the Belgian Collège National closely and explicitly followed the UEC Code.<sup>58</sup>

The final notable committee covered 'Accounting Terminology' ('Lexicologie Comptable'). In 1961, it published a five-language dictionary, the *Lexique UEC*, which included not just translations but also definitions and explanations of about 1000 accounting terms in Dutch, English, French, German, and Spanish.<sup>59</sup> The committee believed that English, as a world language, had to be included, even though the UEC at this time had no UK or Irish members.<sup>60</sup> The committee continued steadily with its work and, especially in its substantially expanded second edition (1974), the *Lexique* became the UEC's best-known publication.<sup>61</sup>

The remaining permanent committees for various reasons failed to produce notable output, or simply did not function at all.<sup>62</sup> A four-member ad hoc committee, however, edited the materials used in the session of the Brussels congress on the valuation of enterprises, and published a 90-page monograph on the subject.<sup>63</sup> The subject matter did not lend itself to mandatory standards.

#### 4.4. Changes in membership prior to 1963

In 1953, in a move reminiscent of the pattern by which many national accountancy bodies sought to restrict entry after the founding members had been admitted, the UEC's Council specified the criteria for deciding on future applications for membership (UEC 1961b, 17–18). The list of six criteria was headed by the demand that new applicants should be 'the leading organization of the profession' in their respective countries. This was a significant restriction which would prevent further complications of the NIVA/NUVA type. It may also be the reason why an invitation allegedly extended by the UEC earlier that year to the UK's Association of International Accountants was never heard of again (NIVA no. 859, 'Note of informal meeting').<sup>64</sup> The other criteria were worded in generalities and referred to standards of education, having a Code of Ethics and ensuring compliance with it, and possessing a membership which performs the work of an '*expert comptable économique et financier*' as their main activity. Given the wide definition of that concept, this was not a very restrictive requirement either.

Prior to 1963, the UEC gained just one member, rejected one applicant, and lost one of the founder members.

The new member was the Savez Knjigovođa Jugoslavije (Yugoslav Association of Accountants), which applied for membership in 1958 and was admitted in April 1959. This body had been formed as recently as 1956, at the initiative of Professor Kosta Vasiljevic, one of two Yugoslav delegates present at the 1955 UEC congress in Brussels. Vasiljevic had studied and worked in

France before the war, and had many contacts there. With encouragement from the UEC, he and other members of the Yugoslav Economists' Association set up the Yugoslav Association of Accountants with a view to seeking UEC membership.<sup>65</sup> After some negotiations, the UEC agreed to accept the Yugoslav body not as a full member but as its first correspondent member. Given the political position of Yugoslavia at the time, balanced between the Soviet and Western blocs, it was probably preferred both within the UEC and within Yugoslavia to understate the degree to which the Yugoslav Association was involved with the UEC.

The rejected applicant was a Polish body. About its application, nothing more is known than that it was made and not accepted (*La Vie de l'UEC* 1962b, 3–4). One can only speculate that Yugoslavia, as a non-aligned country, was acceptable, but that Poland, which was firmly within the Soviet bloc, was not.

The only member body to resign its membership was the Nederlandse Broederschap van Accountants. It did so formally in 1959,<sup>66</sup> but its relations with the UEC had already been seriously damaged in 1954 in an incident which throws some light on Fain's style of operating and on some of the tensions underlying the UEC's public face as the image of harmonious endeavour. In that year, the Broederschap wrote a letter to Caujolle, voicing its displeasure over the UEC's committees. It suggested a suspension of most committee work until agreement was reached on the basic common professional rules (NUVA no. 11, 'Pardoen to Caujolle'). This provoked a withering response from Fain which he sent to the NUVA as well. Using strong language, he accused both bodies of having a 'mistaken conception' about the nature of the UEC and of making a 'singularly negative contribution' to the UEC's committee work. Fain questioned whether both bodies were really of the required standing and suggested that, as a 'dead weight', they no longer had a place within the UEC (NUVA no. 11, 'Fain to Pardoen'). This exchange apparently marked the end of the effective participation of the Broederschap in the UEC, but the NUVA vigorously protested against being drawn into this conflict and against the unconstitutional way in which Fain was dealing with the issue: Fain had written that he had consulted only the French and German member bodies 'which happened to be meeting in Paris.' With some justification, the NUVA wrote that its performance in the committees compared favorably with that of some of the other member bodies.<sup>67</sup> What the NUVA did not write, but which it felt deeply, was that Fain's letter was a thinly disguised attempt to push the two Dutch member bodies out in order to make way for membership of the NIVA (NUVA no. 11, 'Verslag vergadering met UEC commissies').

#### **4.5. Political recognition in Europe and the origin of the *Groupe d'Etudes***

The UEC achieved a degree of political recognition when it was granted consultative status by the Council of Europe in March 1958.<sup>68</sup> At that time, the Council of Europe, founded in 1949, consisted of 15 Western European countries. It was a mainly deliberative body with few formal powers. The UEC had hoped to be eligible for subsidies from the Council, but in the end it was granted the lowest consultative status ('category C'), which meant little more than its inclusion in the Council's reference files and access to working documents.<sup>69</sup> Its link with the Council of Europe was proudly listed by the UEC as one of its major achievements (UEC 1961b, 25), even though there is no evidence that the Council, which increasingly focused on human rights, on the promotion of democracy, and on cultural issues, ever developed policies for which the UEC's advice was sought or given.<sup>70</sup>

To the UEC and the European accountancy profession in general, the EEC was far more important than the Council of Europe. The EEC was created by the Rome Treaty of 25 March

1957 among France, West Germany, Italy, and the three Benelux countries. One of the essential elements of the Rome Treaty was the creation of a common market for goods and services in the six member states. In particular, the Treaty specified that, within four years, the Community must approve a plan to achieve the right of free establishment and the liberalization of the trade in services. In the course of 1958, the potentially major implications of the Treaty for the accountancy profession, as well as for the UEC, began to sink in. The UEC's congress in Nice in September 1958 was devoted to the EEC. One of the speakers held out the alluring prospect that the audit of the European Limited Liability Company (*Societas Europea*), for which the first plans were being mooted, might be reserved to auditors belonging to the member bodies of the UEC (UEC 1961a, 51–7).

Shortly after the congress, the members from EEC countries on the UEC committees 'Professional Organization' and 'Professional Education' met in 'urgent session' to discuss the Rome Treaty.<sup>71</sup> This immediately highlighted the problem that the UEC's membership was not restricted to the EEC area, as the Austrian *Kammer der Wirtschaftstreibender* protested over being excluded from the meeting. Thereupon, the representatives of the UEC member bodies, meeting on an ad hoc basis in Zurich on 29 November 1958, decided to create a working party ('*groupe de travail*') to deal with the consequences of the Rome Treaty. Its membership was to consist of representatives of the UEC member bodies from the EEC countries, but other member bodies were entitled to send observers.

The working party was chaired by Léon Saxe, a leading member of the Belgian Collège National and the chairman of the UEC committee 'Professional Organization'.<sup>72</sup> It soon established contacts with the European Commission, and in the autumn of 1959 it delivered its first proposal for a timetable to liberalize the accountancy profession.<sup>73</sup> As discussed more fully below, the Saxe committee was formally detached from the UEC in 1961. It then became known as the 'Groupe d'Etudes des Experts Comptables de la CEE'. Together with the UEC, it was dissolved in 1986 to make way for the creation of the *Fédération des Experts Comptables Européens* (FEE).

## 5. Relations with the 'Anglo-Nordic' accountancy bodies and their accession in 1963

As discussed above, several highly eligible accountancy bodies had declined to become members of the UEC in 1951, in particular the ICAEW, the NIVA, and the Scandinavian bodies. While the Scandinavians seem to have taken a neutral stance towards the UEC, the ICAEW and especially the NIVA adopted a more hostile attitude, based on their perception that the UEC, in seeking to harmonize the norms of professional practice in Europe, was likely to endorse and perpetuate what the NIVA and the ICAEW saw as the inferior standards of some of the UEC's member bodies. Throughout the 1950s, therefore, various initiatives were taken by the ICAEW and the NIVA to thwart or even break up the UEC. It was the Rome Treaty which turned a series of skirmishes between the two sides into a major confrontation, which was resolved in 1963 by the negotiated entry of the former outsiders into the UEC.

### 5.1. 1951–57: inconclusive diplomacy

After the UEC had been formed in November 1951, the Council of the NIVA decided in February 1952 to raise the possibility of 'a new organization, to be formed as counterweight to the European Institute [i.e. the UEC, which was, as indicated above, originally planned as an 'Institute']' (NIVA no. 33, Minutes B, 20 February 1952). Jacob Kraayenhof, a past president of the NIVA and, as



the lead auditor of Royal Dutch/Shell, the NIVA member with the most extensive international network, was asked to raise the issue with the ICAEW during discussions over the upcoming International Congress which was to be held in London in June that year. In London, it was confirmed that the ICAEW shared the NIVA's objections to the UEC, and the creation of an alternative organization was considered. Kraayenhof could also report from London that the Congress Committee had decided to decline Paul Caujolle's request to be invited to the congress in his capacity of UEC president. Caujolle thereupon did not attend the congress, but indicated that he would not seek to prevent other French accountants from going (NIVA no. 33, Minutes B, 8 May 1952). Encouraged by these signals, the NIVA took steps to sound out the American Institute of Accountants (AIA) about an alternative international organization (NIVA no. 33, Minutes B, 29 May 1952). Yet discussions during the London congress apparently led the NIVA to conclude that there was insufficient support for such a move. Based on talks with German delegates in London, the NIVA shifted its focus to persuading the IdW to leave the UEC.

The NIVA regarded the IdW as the Continental European accountancy body that came closest to approximating its own professional standards. During the 1950s, a recurring theme in the NIVA Council's deliberations was the belief that a substantial proportion of the IdW leadership was unhappy to be associated with some of the UEC's weaker members, and that this group might be encouraged to make its view prevail. After the London congress, it was reported that the idea of leaving the UEC had been discussed within the IdW, but that the IdW had made it known that the need to maintain good relations with the French had prevented such a withdrawal. IdW President Dr Fritz Möhle was a good friend of Caujolle's and was believed to be the UEC's principal supporter within the IdW.<sup>74</sup> Möhle, who had been involved in the founding of the UEC, would become its president between 1955 and 1958. The NIVA was initially unsure about the sympathies of Wilhelm Dieterich, the IdW executive director, but it gradually realized that he was among the UEC's most ardent supporters.

On various occasions, including the IdW's annual conferences (Fachtagungen), NIVA representatives attempted 'to persuade leading officials of [the IdW] that they do not belong in the UEC' (NIVA no. 35, Minutes B, 27 May 1953). While the IdW made no sign that it wished to give up the UEC, it did ask the NIVA to encourage closer links between the IdW and the ICAEW. Kraayenhof, who no longer was a member of the NIVA Council but who would remain, for many years to come, the *éminence grise* of the Dutch accountancy profession, advised in favor of this, 'in order to achieve that the IdW will in due course distance itself from the UEC' (NIVA no. 35, Minutes B, 27 May 1953). The result was a meeting between representatives of the ICAEW, the NIVA, and the IdW during the ICAEW's autumnal meeting of October 1953 in Scarborough, a conference which the Dutch and German representatives attended as guests.

During the informal meeting, which took place in closed session outside the formal conference program, ICAEW President Thomas Robson explained that his Institute had not wanted to join the UEC because 'the time had not yet come for any formal international organization' and that it was difficult enough to reach agreement in one country 'as to accountancy principles and the recommendations to be given as to best practice'.<sup>75</sup> Robson added 'that in some European countries standards are so low that one could only fear pronouncements by an association of which they were members. So long as Germany is a member, any pronouncement of the Union might perhaps bind them, while Holland and England remained free.' NIVA representative A.M. van Rietschoten observed that the membership of 'two inferior Dutch bodies of accountants' showed that the UEC 'consisted of the wrong people.'

The single German present at the Scarborough meeting was Dr Albert Meier, a member of the IdW Council. Meier did not speak English fluently and did not have the help of a translator. It is

possible that the report on the meeting, prepared by the English Institute, does not fully reflect what he meant to say (Elmendorff-Pfeifer interview).<sup>76</sup> Nevertheless, the report is important as an indication of what the English Institute and the NIVA believed he said about the IdW Council's views of the UEC:

Although the Wirtschaftsprüfer have joined the Union they wished to keep secure their own development in Germany and they believed that membership of the Union Européenne would not prevent this. They regarded the formation of the Union Européenne as an opportunity for Germany, which for some years had been excluded from the comity of Nations. As members of the Union they had felt that they were no longer outcasts. Dr Meier, personally, was in agreement with the argument of the Dutch accountants and himself felt, without in any way criticising his colleagues, that the German organisation had joined an international body too soon.

[...]

Dr Meier said that joining the Union Européenne had, in his opinion, a very limited effect and would neither lower nor raise the standards of the Wirtschaftsprüfer in Germany. The opportunity to join was seized for political, and not for professional reasons. From the German point of view the tasks of the Union were very limited. It was the German wish to work together with accountants in other countries and if, for example, the English, Dutch and American accountants said that they ought to withdraw from the Union the Wirtschaftsprüfer would be in a most difficult position 'between the devil and the deep blue sea'. They would wish to fall in with such an opinion, but if they were to withdraw, it would in this field be sabotaging the effects of their own Government.

Even though Meier went on to make it clear that it would be 'impossible' for the IdW to withdraw from the UEC completely, comments like these might have encouraged a belief within the NIVA and the ICAEW that putting pressure on the IdW was the most promising approach to weakening the UEC. Nevertheless, some dissatisfaction over the meeting was expressed within the NIVA Council because of the attitude of the ICAEW, which was 'too weak to bring the Germans into action' (NIVA no. 116, 'Verslag bezoek Najaarsvergadering'). NIVA delegates who had attended the IdW's conference in October 1953 concluded that support for the UEC within the IdW was widespread, and that the UEC's successful first congress 'has undoubtedly been of great psychological significance' (NIVA no. 117, 'Fachtagung 1953').

During the 1950s, the office bearers and principal staff members of the English, Dutch, German, and French institutes continued to meet with each other as guests at each other's annual meetings or conferences. Accountancy bodies from Belgium, Austria, Switzerland, and Scandinavia also took part in this exchange of invitations. This opened many opportunities for bilateral discussions about the UEC. In January 1955, the NIVA discovered that the IdW, rather than dissociating itself from the UEC, was trying to recruit new members. At one of the IdW's conferences, Dieterich had been trying to persuade Hjerno Jeppesen, the president of the Danish Foreningen af Statsautoriserede Revisorer (FSR), that the Scandinavian bodies should join the UEC. The NIVA thereupon sent a memo to the Nordic Federation of Accountants in which it repeated at length its opposition to an association with bodies of inferior standing, particularly if the objective was to promulgate standards of professional conduct (NIVA no. 859, 'Memorandum über die Gründe'). In November 1955, the NIVA discussed this further with representatives of the Nordic Federation at the FSR's annual gathering. The NIVA learned with satisfaction that the Federation had informed the UEC that 'for the time being' it would not join the UEC, although it would occasionally send observers to UEC meetings.

Meanwhile, the French Ordre and the Société des Experts Comptables Français had not given up hope on the NIVA, and occasionally made it known that they would still welcome its participation in the work of the UEC. The NIVA expressed the desire to maintain good relations with the creditable French bodies but maintained its opposition to the UEC.<sup>77</sup>

By the mid-1950s, the positions had remained unchanged, and no major changes in the UEC's membership had taken place. The NIVA, which was the most energetic and vocal opponent of the UEC, shifted its attention to organizing the International Congress of Accountants of 1957, which was held in Amsterdam. Apart from absorbing most of the NIVA's energies, the hosting of the congress probably also reduced any feelings of anxiety there may have been over a possible international isolation because of its refusal to join the UEC.

## **5.2. 1958–61: direct confrontation**

In 1958, the NIVA, flush with the success of the 1957 International Congress of Accountants, went on the offensive and gave its full support to an initiative by Kraayenhof to organize a series of European congresses, starting in 1960. Kraayenhof had first raised the idea in conversation with (by then) Sir Thomas Robson in the summer of 1957. As chairman of its Overseas Relations Committee, Robson was the main author of the ICAEW's foreign policy during the 1950s and early 1960s. The ostensible reason for the initiative was the likelihood that the 1962 International Congress would be held in New York, and that it might be 10 or more years before this congress would return to Europe. European congresses might be useful to bridge this gap. Also, as noted by the ICAEW's Overseas Relations Committee, 'a European Congress could be of advantage as a counter to the Union Européenne'.<sup>78</sup> The ICAEW Council gave its support to the idea, but left it to Kraayenhof to take further steps, and in particular to sound out French and German opinion.<sup>79</sup> In February 1958, Kraayenhof sent a memo to IdW President Otto Bredt as well as to Bredt's predecessor, Fritz Möhle, who was the current UEC president.<sup>80</sup> While Bredt was receptive to the idea, Möhle, who was an 'ardent European' (Elmendorff-Pfeifer interview), reacted strongly to the sidelining of the UEC implied by Kraayenhof's proposal. Möhle referred to the UEC's role in the 'future European plans' and to its 'prestige', as shown among other things by its recognition by the Council of Europe, so that 'in the light of the recent development and present status of the UEC it is intolerable that European congresses are organized by member bodies of UEC, in which the UEC is not officially participating' (NIVA no. 964, 'Möhle to Kraayenhof'). While the two responses from Germany were contradictory, the French Ordre did not reply at all to a similar letter sent by Kraayenhof in April. On the basis of this limited information, Kraayenhof reported in June 1958 to the NIVA Council that he and Robson were agreed that the European congresses should be held, even if the UEC members were not to participate, and that it would be 'unacceptable to involve the UEC, in whatever way, in the organisation of the congresses' (NIVA no. 964, 'Europese accountantscongressen').

Robson and the ICAEW were in fact more cautious than Kraayenhof had suggested to the NIVA. A few weeks later, in June 1958, the ICAEW Overseas Relations Committee advised the Council that it would be 'unwise' to proceed without assurances of support from the main French and German bodies, and that Kraayenhof and the NIVA should be informed of this.<sup>81</sup> Yet, convinced of the backing of the ICAEW, the NIVA Council had already agreed to embark upon a collision course with the UEC.<sup>82</sup> It noted that the 'main consideration behind this initiative is the wish to put up an Anglo-Dutch initiative as alternative to the UEC, so that the UEC might disappear at some point in the future.' It considered the various scenarios that might emerge if the IdW would refuse to participate in a series of European congresses. It was agreed that, if the worst came to the worst, it would be worthwhile to organize a congress even if confined to delegates from Scandinavia and Britain. But it was hoped that, one by one, the UEC member bodies would 'cave in' and agree to participate in the congresses, even though the UEC as such would not be

invited. At this point, the NIVA's cherished belief that Möhle was not representative of majority opinion in the IdW resurfaced:

Since the political situation of Germany in Europe is now completely different from that prevailing when the UEC was formed, there are those in Germany who think that, politically, the cooperation within the context of the UEC is no longer as necessary as several years ago. Some seem to favour breaking the ties with the UEC.

It was agreed that the Swedish Föreningen Auktoriserade Revisorer (FAR) should be asked to host the first congress.

Developments during the next few months appeared to bear out the NIVA's hopes. IdW President Bredt confirmed that he was willing to participate in a European congress organized on the same basis as the International Congresses, i.e. without an official role for the UEC.<sup>83</sup> It was reported that Bredt had persuaded the IdW Council 'with some difficulty' to go along with his view (NIVA no. 42, Minutes DB, 8 December 1958). Kraayenhof went to considerable effort to persuade a sceptical Robson that the IdW's support for the congress was indeed unconditional, and that the French – from whom still no communication had been received – would follow the lead of the Germans.<sup>84</sup>

In March 1959, the ICAEW's Overseas Relations Committee accepted Kraayenhof's view that the risks involved in pressing ahead with the European congress ('damage to international relations' if 'negotiations will take a wrong turn') were smaller than the risks of deferring a decision until the 1962 International Congress, which had been the ICAEW's preferred approach: 'there is a risk that before 1962 the UEC would succeed in consolidating its position and acquire the support of bodies which at present stand aloof but may have their hands forced in the interest of European political cooperation.' (NIVA no. 964, 'Robson to Kraayenhof', 13 March 1959). The ICAEW agreed to ask the chartered Scottish and Irish bodies for their views, and the NIVA would formally ask the Scandinavian bodies (which had already given their informal support in general terms) to host the first European congress in 1960. For various reasons, however, the Scandinavian bodies one by one declared themselves unable to host the first European congress, whereupon the Scottish Institute (ICAS) was asked, in October 1959, whether it would be willing to fulfil this function.<sup>85</sup> The ICAS Council agreed to do so in principle, although not in 1960, and it sent out a letter to selected European accountancy bodies in January 1960, asking for their support for a European congress to be held in Edinburgh in September 1961 (ICAS Council, 22 January 1960, minute 1806).

Meanwhile, another development was forcing the NIVA to reconsider its position on the UEC. Like the other European accountancy bodies, the NIVA had become aware of the implications of the Rome Treaty in the course of 1958. While it might have shrugged off the consultative status granted to the UEC by the Council of Europe as merely symbolic, it took very seriously the possibility that the European Commission might recognize the UEC as the representative of the European accountancy profession.<sup>86</sup> Ideally, the NIVA would have liked to create a representative body itself, a committee of the 'leading' accountancy bodies in the six member states of the EEC, independent of the UEC, but this was a 'bridge too far' for the IdW. The IdW was, however, quite willing to engage in bilateral discussions about the Rome Treaty (NIVA no. 42, Minutes DB, 8 December 1958). A similar response was obtained from the Collège National des Experts Comptables de Belgique. During the ensuing meetings with the Germans and the Belgians in April 1959, the NIVA learned more about the UEC's working party, chaired by Saxe, which was studying the consequences of the Rome Treaty. Both the Germans and the Belgians attempted to induce the NIVA to give up its opposition to the UEC, or at least to accept some arrangement by which it could participate in the work of the Saxe committee (NIVA no. 859, 'Inzake Verdrag

van Rome', 21 April 1959). An olive branch was also held out by Maurice Moine, the French UEC president who had succeeded Möhle, but the NIVA maintained its stance of non-cooperation (NIVA no. 859, 'Düsseldorf'). It intensified its own efforts to identify the relevant EEC officials and to establish direct contacts with them. This was not easy because the EEC was a recent creation, and the European accountancy bodies were all going through the same rapid learning process of trying to find out how it was organized.

The result was that, in the autumn of 1959, both the NIVA and the Saxe committee had prepared memoranda for submission to the European Commission on a timetable to open up the internal market for accounting services, as envisaged by the Rome Treaty. Moreover, as the NIVA had to admit, both memoranda were substantially similar, not least because of close consultations involving the IdW over successive drafts. The Germans had indeed acted as an unofficial *trait d'union* between the NIVA and the UEC (NIVA no. 43, Minutes DB, 10 September 1959). Attempts by the IdW to 'neutralize' the Saxe committee by moving it out of the orbit of the UEC had had the result that the link between the UEC and the Saxe committee became attenuated to the point where the committee was merely said to operate 'under the aegis' of the UEC. But even so, participation in the Saxe committee remained anathema to the NIVA, with the result that the European Commission received two separate memoranda.<sup>87</sup>

During 1960, the two developments outlined above – the planned European congress and the consequences of the Rome Treaty – became inextricably intertwined. Shortly after ICAS had sent out its letters announcing the European congress (in January 1960), it learned from the French accountancy bodies – which this time were swift to respond – that they would not come to Edinburgh because the proposed dates of the congress were exactly one week after the UEC's next congress, to be held in Zurich in September 1961.<sup>88</sup> It would be hard to find a better indication of the minimal contacts existing at that time between the UK and Continental accountancy bodies. Kraayenhof, who had conducted the negotiations over the European congress with the British and Scandinavian bodies, professed not to have known about the timing of the UEC congress (NIVA no. 964, 'Kraayenhof to Lister'). This is not impossible, as Kraayenhof acted quite independently from the NIVA Council. It is, however, clear that the NIVA Council should have been aware of this potential problem, and ought to have warned ICAS about it.<sup>89</sup> Once the problem had become apparent, incoming NIVA President Henk Treffers advised pushing ahead with the Anglo-Dutch congress, not least because a cancellation of the plans might cause the 'wavering' Scandinavians to join the UEC. Yet the Scots, in consultation with the ICAEW and the Institute of Chartered Accountants in Ireland (ICAI), decided to reconsider, in particular because of the negative reactions from France.<sup>90</sup> During the following months, the ICAS and the ICAEW sent out feelers about a congress in 1964 or 1965, and tried to learn more about the UEC.

In June 1960, following a meeting with representatives of the IdW at its annual conference in Berlin, the UK bodies and the NIVA agreed on their next move. ICAS was to convene a meeting of the 'principal' European accountancy bodies during the NIVA's annual conference in October. The stated purpose of the meeting would be to discuss the possibility of a European congress in 1963, but under the heading of 'any other matters of common interest', the accountancy profession's response to the EEC would be brought up. It seems that, as late as 1960, both the ICAEW and ICAS became aware of the potential threat arising out of the implementation of the Rome Treaty to the position of UK auditors practicing on the Continent.<sup>91</sup> ICAS and the ICAEW were concerned, as was the NIVA, over the possibility that the EEC, in its consultations, might consider the UEC as the main or only representative organization of the European accountancy profession. ICAS, the ICAEW, and the NIVA agreed that, instead, a committee should be formed by the 'leading'

European accountancy bodies, not restricted to the six EEC countries, to be the EEC's principal interlocutor.<sup>92</sup> Given the traditional reluctance of these three bodies to become involved in any kind of permanent international organization, the proposed arrangement was typically referred to as an 'ad hoc committee' or even more innocuously as 'liaison machinery'. Yet even though the British and Dutch were not entirely clear about the boundaries of the group of 'leading' European bodies,<sup>93</sup> it was evident that the French and the German members of the UEC had to be included, and that therefore the proposal would be a direct challenge both to the UEC and the Saxe committee operating under its 'aegis'.

The plan went ahead, and the meeting took place on 13 October 1960 in the Dutch seaside resort of Scheveningen.<sup>94</sup> It was a meeting of some significance, as there had been no comparable meeting of the senior officials of the main European accountancy bodies since the Second World War. Any hopes cherished by the NIVA or the UK bodies of individual UEC members 'caving in' over the congress or about setting up an organization apart from the UEC were dashed. It turned out that the UEC member bodies, during the meeting of the UEC Executive Committee in Como, Italy, in September 1960, had agreed to close ranks (NUVA no. 9, 'UEC'). In a remarkable show of unity, the UEC members had designated the Belgian René Van Iper as their common spokesman, who put forward the position that they would not accept invitations to a European congress without some kind of recognition of the UEC and its congresses. Alexander McKellar and S. John Pears (the presidents of ICAS and the ICAEW respectively) declared that this was not possible. Pears specified the basic objection of the UK bodies:

He who joins UEC accepts in fact to be bound by its Constitution and this would be unacceptable to the British associations. The way in which the UEC aims for standardizing and uniformity of 'accountancy standards', cannot be their way. A European congress [as proposed] on the one hand and a UEC congress on the other are different in principle and outlook. The latter is incompatible with the former.<sup>95</sup>

In a vote which emphasized the rift between the UEC members and the non-members, the meeting reached only the somewhat lame conclusion that ICAS would send out another circular letter, asking each body for its views on European congresses, and to which each body would reply individually within three months.<sup>96</sup>

The real conclusion, after a flurry of contacts and discussions involving the French, the British, the Dutch, and the Germans in early December 1960, was reached in a meeting of NIVA's management committee on 13 December. It realized that, unless concessions were made to the UEC over the European congress, the accountancy profession in Europe would split into two 'blocs'.<sup>97</sup> This would put the NIVA, as the only body from an EEC country remaining outside the UEC, in an isolated position. One committee member observed pointedly: 'We have lost the game'. Another added: 'We did indeed expect that we could achieve the collapse of the UEC with this European congress. We did not succeed' (NIVA no. 44, Minutes DB, 13 December 1960). The NIVA's despondency was reinforced by a long series of wearying discussions with the European Commission which had taken place during 1960. The staff of the Commission's Internal Market Directorate understandably had difficulties in seeing why it should consult separately with the NIVA if there was a UEC or a Saxe committee to represent the European accountancy profession. Although the NIVA, by pulling all the political strings it could find, was never formally refused a hearing, it realized that it was going against the grain in Brussels, which might not be to its future advantage (NIVA no. 44, Minutes DB, 23 September 1960 and 11 November 1960).

### 5.3. 1961–63: entry negotiations

The NIVA and the UK bodies by now accepted that they could neither ignore nor break the UEC, and that some form of relationship with the UEC had to be worked out. On 7 and 8 February 1961, a high-level meeting took place in London at which the ICAEW, ICAS, the NIVA, the IdW, and the Société des Experts Comptables Français took part. McKellar reported the conclusion to the ICAS Council that the European congress was of secondary importance, and that the real issue was one of coming to terms with, and perhaps even joining, the UEC. The ‘rapid growth in standing and influence’ of the UEC made this desirable, but it was vital to ensure that:

the rigid approach of UEC towards matters such as laying down codes of ethics and binding statements on accountancy and auditing principles and procedures did not spread so as to bind the British and other accountancy bodies in Europe which were not at present members of UEC: these other bodies desired to maintain the ‘free’ approach whereby, as in the International Congresses of Accountants, matters of interest to accountants could be discussed in perfect freedom and without leading to pronouncements binding on members of the bodies represented. (ICAS Council, 17 February 1961, minute 2087)

It may be doubted whether the UEC was actually following the ‘rigid approach’ suggested by McKellar. The idea of harmonization and standardization was clearly present in the UEC, but, as seen in Section 4, the UEC’s progress in this direction had been very limited, and no thought was given to enforcement of the most specific results, in particular the Code of Ethics or the auditing manual. Indeed, at the Scheveningen meeting of October 1960, Van Iper had emphasized that membership of the UEC left the independence of the member bodies unimpaired. Nevertheless, the removal of any threat of ‘rigidity’ now became the primary objective of the NIVA and the UK bodies as they began to consider joining the UEC.

The first step taken in establishing a working relationship was the mutual acceptance of invitations to the European congress in Edinburgh, now likely to be held in 1963, and the UEC congress in Zurich arranged for September 1961. Agreeing on the precise ‘concessions’ in matters of protocol to be made by the Anglo-Dutch bodies took several months. Some of the UEC’s member bodies had strongly resented what they saw as the arrogance of the NIVA and the UK bodies,<sup>98</sup> and the Italian member of the Executive Committee, Rinaldo Rocco, now demanded their ‘unconditional surrender.’ UEC President Moine argued for restraint and for such conciliatory gestures as an official welcome at the Zurich congress and the provision of simultaneous translation into English, which until that point had not been used during UEC meetings (NUVA no. 9, ‘UEC’). By June 1961, the NIVA and the UK bodies had accepted invitations for Zurich. The Scandinavians, who had not been involved in these negotiations (ICAS Council, 4 May 1961, minute 2149), were kept informed, with the result that they also agreed to attend. As a matching gesture, invitations were circulated for the Edinburgh congress, by now scheduled for September 1963. In July 1961, the UK government announced its decision to apply for membership of the EEC, which undoubtedly added to the sense of urgency with which the UK accountancy bodies addressed themselves to the issue of their relations with the UEC.<sup>99</sup>

The official program of the Zurich congress, held from 18 to 21 September 1961, was hardly affected by the presence of the Anglo-Nordic representatives, except that ICAS President McKellar, in his banquet speech, once more warned against the dangers of ‘rigidity.’<sup>100</sup> The corridors of the congress, however, were the scene of active discussions over reform of both the UEC and the Saxe committee in order to make it possible for the potential new entrants to join. An important complication was that the NIVA had largely overcome its aversion to the UEC, but still refused to cooperate in any way with the NUVA. At the UEC Executive Committee meeting during the

congress, the NUVA representative raised the point that it was the only UEC member which had not yet received an invitation for Edinburgh (NUVA no. 9, 'Impressies van het UEC-Congres'), with the effect that (according to ICAS Secretary Victor McDougall, ICAS Council, 20 October 1961, 'The accountancy profession in Europe'):

by the end of the Zürich Congress it seemed that there was every possibility that on the question of an invitation to the [NUVA] both the bridge-building operation between the European bodies and the project for the Edinburgh Congress might well founder.

It took another high-level meeting in Amsterdam to persuade the NIVA to give up its resistance to the NUVA,<sup>101</sup> which thereupon was also invited for Edinburgh.

Another important development in Zurich was that the Saxe committee was finally set fully apart from the UEC as the 'Groupe d'Etudes des Experts Comptables de la CEE.' While this may have made it easier for the NIVA to accept membership in the Saxe committee (as it did following Zurich), the main reason for the split-off was the increasing inconvenience of the participation of member bodies from outside the EEC, which made EEC officials reluctant to supply the UEC with confidential documents (NUVA no. 9, 'Impressies van het UEC-Congres').

While the Zurich congress therefore marked a breakthrough, it proved to be only the beginning of more than a year of painstaking negotiations over the form of future European cooperation. The British and the Dutch preferred to replace the UEC by a completely new organization. As this was not acceptable to the UEC's members, the negotiations shifted to modifying the UEC constitution to make it acceptable to the prospective new members.<sup>102</sup> These negotiations took place within the 'Congress Policy Committee' created for the Edinburgh congress, as well as in the usual corridor discussions during events such as the International Congress of Accountants in New York (September 1962).<sup>103</sup>

On the UEC side, the main negotiator was Dr Wilhelm Elmendorff, the UEC president 1961–64, who at that time was also president of the IdW. For the new entrants, the main negotiators were Sir Thomas Robson of the ICAEW, seconded by Alexander McKellar (ICAS) and Henk Treffers of the NIVA. Robson and Treffers had been among the most outspoken opponents of the UEC in their respective organizations.<sup>104</sup> In the ranks behind the NIVA and the ICAEW was a sizeable number of other organizations that also wished to join the UEC but which were not, apparently, involved in many of the discussions. The ICAEW and ICAS were backed by the Association of Certified and Corporate Accountants (ACCA) as well as by the Irish Institute (ICAI). In the Netherlands, the NIVA had, since the late 1950s, coordinated its position with its smaller sister body, the Vereniging van Academisch Gevormde Accountants (VAGA).<sup>105</sup> Among the Nordic bodies, the Danish FSR was the most actively involved, whereas the Swedish FAR, the Norges Statsautoriserete Revisorers Forening (Norway), and the KHT-Ydhistys (Finland) followed at a distance.

The final result of these negotiations was that the UEC Council approved a revised constitution at its meeting of 3 December 1962, and that the above-mentioned Dutch, Irish, Nordic, and UK bodies joined the UEC on 1 April 1963. To reach that point, a number of knots had to be untied.

To deal with the UEC's alleged 'rigidity', the clause in the UEC's constitution that congresses might pass resolutions was scrapped. When making this proposal, Elmendorff observed to the UEC Council that this was an easy concession to make because the clause had never been applied (*La Vie de l'UEC* 1962b, 4). The constitution was purged of all wording suggesting that the UEC should promote uniformity. For instance, in the clause 'to promote progress in methods of business administration, and particularly in accounting technique and auditing, while progressively striving to unify the most rational and effective practices applied in the different countries' (from the



original article II) the words ‘progressively striving to unify’ were replaced by ‘endeavouring to study’ in a renumbered article III. According to Elmendorff, ‘the word “unify” was incorrectly interpreted by the [prospective new members] which had little knowledge of the spirit of the UEC and its working methods’ (*La Vie de l’UEC* 1962b, 4). Even though it was not a part of the constitution, the new entrants were also informed that the UEC’s Code of Ethics ‘had a rather symbolic character and should not be interpreted as binding duties for the profession’ (Elmendorff 1963, 3).

By June 1962, it was clear that the UEC’s real or imaginary fangs could rather painlessly be drawn. By that time, however, other issues had arisen, reminiscent of the founding negotiations in 1951.

One issue was the name of the organization. As in 1951, several variants were proposed and discussed at length, including, at the suggestion of the UK bodies, the deletion of the words ‘*économiques et financiers*’ from the name of the UEC.<sup>106</sup> As seen above, this was dear to the heart of some UEC members, in particular the Italians, and the demand by the new entrants was not met.

The other main issue was the distribution of voting rights in the Council (*La Vie de l’UEC* 1963a, 1963b). Elmendorff’s observation that there had been only a single formal vote since the UEC was founded (over the Polish membership application) did not succeed in preventing many lengthy debates on this point. As discussed above, in the original constitution the number of votes per country in the Council ranged from one (Luxembourg) to six (Italy, Germany, and France), with the national voting rights being divided among individual member bodies if there was more than one from a country. The problem this time was that the ICAEW insisted that, first, the United Kingdom as a whole should not have fewer votes than France or Germany and, second, that the ICAEW itself should not have fewer votes than any other member body. France and Germany recognized that the ICAEW was indeed by far the largest accountancy body in Europe. Its membership of around 35,000 compared with approximately 1500 *Wirtschaftsprüfer* in Germany and 2300 *experts comptables* in France. Moreover, ICAS (with about 7100 members) and the ACCA (11,000 members) were also large bodies by continental standards.<sup>107</sup> To some extent, numbers like these were incomparable quantities because the membership of the IdW and some other continental bodies was restricted to accountants in public practice, whereas the UK bodies also included many members who were not in public practice.

It was accepted that the UK should have at least an equal position with France and Germany in the UEC’s governance structure. But France and Germany had only one UEC member body each, and did not want the UK to have more votes than either of them. To square this circle required a degree of sophistry. Scotland was recognized as a separate country with two votes, so that the ICAEW (four votes) and the ACCA (two votes) could share six votes for England and Wales alone. In addition, France and Germany were asked to find another national accountancy body that could join the UEC and share in the six national votes, in order to make sure that no member would have more votes than the ICAEW. For France, this was not too difficult. The French UEC member, the *Société des Experts Comptables Français*, was a *syndicat*, that is, one of the private sector associations in which individual *experts comptables* organized themselves to act collectively for certain purposes within the *Ordre des Experts Comptables*, a public sector body. It was therefore a simple matter to propose that a closely affiliated *syndicat*, the *Institut Français des Experts Comptables*, would join as a member and that both would have three votes.<sup>108</sup> For Germany, the *Institut der Wirtschaftsprüfer* in Berlin, a sister body of the IdW, was the only possible candidate. Although small, it was given two votes, presumably because the ICAEW would not accept five votes for the IdW, and the ACCA would not take fewer than two. Wilhelm Dieterich agreed only

with great reluctance to this proposal, pointing out that, if changing political circumstances were to allow a merger of the IdW and the Berlin Institut, the IdW would in effect suffer a permanent loss of two votes. The Austrian Robert Bechinie tried to put matters in perspective by observing that:

At present, what matters is to create the conditions necessary for the accession of the interested bodies which, once they have joined the UEC, will end up by seeing, as the years go by, that two votes more or less is without significance. (*La Vie de l'UEC* 1963b, 15)

In the end, and probably in the spirit suggested by Bechinie, the UEC Council accepted the changes unanimously. As a result, the final tally of 12 new members entered the UEC as a group in 1963 (three UK bodies, two Dutch bodies, and one each from Denmark, Finland, France, Germany, Ireland, Norway, and Sweden), which equalled the number of 11 remaining founder members plus the single correspondent member (see also Table 1).

On 23 April 1963, the UEC's *Assemblée des Délégués* (Assembly of Delegates, as the Council was renamed under the revised constitution) met in Paris, where the UEC continued to be based.<sup>109</sup> UEC President Elmendorff welcomed the new members 'with great emotion'. The meeting marked the achievement of an objective pursued since the UEC was founded: 'The *experts comptables* of Europe reunited in the bosom of a large family' (*La Vie de l'UEC* 1963c, 13).

## 6. Concluding remarks

As brought out in this paper, the significance of the UEC's history up to 1963 did not reside in its direct impact on the practice of accounting or auditing in Europe or in the number and quality of its publications. Its importance, instead, was the coming together of accountancy bodies from 16 countries to collaborate, for the first time, in professional affairs, driven by the forces of European economic and political integration following the Second World War.

The UEC was founded with the aspiration to form a truly European accountancy profession. Yet it became clear to all concerned how difficult it would be to realize such an ideal, not least because of the very different conceptions of the nature of the 'accountancy profession' in the various countries. Although attainment of this ideal might lie far into the future, in the short term the UEC was seen as a concrete contribution to the wider post-war project of building a common European society. The swift and unreserved readmission of the German accountancy profession to the international accountancy community was a major achievement of the UEC.

The refusal of the ICAEW and the NIVA to join the UEC was because the body's aim, as they saw it, was to unify the European profession by an adoption of common code of practice, which, they believed, risked a general lowering of professional standards. They regarded the adoption of common standards as a threat to the high standards which they had set in their own countries. This paper has shown that the UEC's activities prior to 1963 did not justify the British and Dutch fears. By 1963, the UEC had done very little to reduce the diversity of standards and practices in the member countries.

The creation of the European Economic Community in 1957 suddenly transformed the unification of the European accountancy profession from a distant prospect to something that might happen within the space of a few years. Moreover, both to the UEC and to the national bodies that had hitherto refused to join it, it seemed probable that the UEC would play a major role in the work of the EEC. The UK bodies and the NIVA felt forced to revise their dismissive attitude towards the UEC and to seek admission. Ultimately, their decision to join the UEC seems to have been inspired more by the general atmosphere of the heady days of the Rome Treaty's

initial objective of achieving a Common Market by 1970 and by Britain's first bid to join the EEC, than with a clear idea of what the new members would like the UEC to do once they joined it.

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## Notes

1. For the period covered in this paper, see Fain in UEC (1961b) and Perridon (1969).
2. The following paragraphs have drawn on Koch (1957) for UEC (1963, 264–300), and the country studies in Walton (1995), as well as on De Beelde (2002) for Belgium, Bocqueraz (2001) and Degos (2005) for France, Meisel (1992) and Markus (1997) for Germany, Riccaboni and Ghirri (1994) for Italy, de Hen, Berendsen, and Schoonderbeek (1995) for the Netherlands, Rodrigues, Gomes, and Craig (2003) for Portugal, Fernández Peña (1992) and Cea García (1992) for Spain, and Viel (1954) for Switzerland.
3. The other three were the Institute of Chartered Accountants in Ireland (ICAI), the Association of Certified and Corporate Accountants (ACCA), and the Society of Incorporated Accountants and Auditors. In 1957, the membership of the latter body was absorbed by the three chartered institutes. Since ICAS was formed in 1951 by amalgamation of three predecessor bodies, the recognition of 'five' bodies by the Companies Act 1948 should be read as a simplifying anachronism.
4. All references to post-war 'Germany' in this paper should be understood as references to the German Federal Republic.
5. See Koch (1957, ch. 7) for detailed information.
6. The Bundesverband der vereidigten Buchprüfer traced its roots to the Verband Deutscher Bücherrevisoren which was founded in 1898 as the first organization with aspirations to represent the auditing profession at the national level. After the Second World War, vereidigte Buchprüfer were typically regulated by the same state-level public sector organizations as the Wirtschaftsprüfer. In 1961, when a federal public sector organization was created in the form of the Wirtschaftsprüferkammer, it was decided to phase out the vereidigte Buchprüfer by ending admissions to this category.
7. See Lee (1990) for a general discussion of this concept as well as West (1996) and Napier (2006) for reviews of earlier work.
8. Approaches were made to the IdW, the Ordre des Experts Comptables and the Institut Français des Experts Comptables.
9. The congress papers (rather than the full proceedings) were published as a collection of 12 booklets under the title *Cahiers du Congrès International de Comptabilité Paris 1948* (Paris: Ordre des Experts Comptables et des Comptables Agréés). A brief report on the congress by a Canadian participant can be found in Beauvais (1948). For the history of the Ordre from 1942 to 1945, see Degos (2005).
10. See, for instance, the *Bulletins d'Information* circulated prior to the congress (NIVA no. 974).
11. Unless otherwise indicated, this paragraph and the next are based on the correspondence, dated November 1947 to April 1948, between the NIVA, the ICAEW, and the Ordre (NIVA no. 974). The ICAEW claimed to have consulted a number of unspecified other UK bodies. For a retrospective view from the standpoint of the ICAEW, see Robson (1964).
12. Walker (2006) provides some information on how, before the war, the hosts of the previous International Congress were involved to a limited extent in the organisation of the next. Walker's study also makes it clear that the 1938 congress was in many ways exceptional. It is possible that Caujolle and others believed that the congress series had been interrupted to such an extent that the organizers of the 1948 congress were no longer effectively bound by any precedents or previous agreements.
13. A biographical sketch, written by an anonymous friend and admirer, can be found in Caujolle (1956, 11–22).
14. Like all members of the Ordre's Conseil Supérieur, Caujolle tendered his resignation in 1945. He was re-elected by the membership in 1946 after the Ordre had been reconstituted. He renounced the office again after one month and was made honorary president. He served as expert advisor in many cases of post-war financial settlement and

- reconstruction. In 1951, he was appointed to the Conseil Economique. He died as a grand officier of the Légion d'Honneur. It may be noted that Degos (2005) mentions occasional allegations of war-time collaboration arising after Caujolle's death.
15. The idea of creating an international institute of accountancy was not altogether new, and had in fact already been proposed by the German hosts of the Fifth International Congress (*Kongreß-Archiv 1938*, 59–60).
  16. According to NIVA observer J.G. van der Meijden (NIVA no. 974, letter to NIVA Council, 23 June 1948), the resolution was a 'nondescript' text, adopted after opposition by UK and Canadian representatives and himself to more ambitious French proposals to set up an Institute in Paris immediately. Robson (1964) claimed that 'the United Kingdom and other bodies' did not support the resolution at all.
  17. See Camfferman and Zeff (2007, 37–8) for a brief discussion of events in Paris and the attitudes of the Dutch, UK, and US accountancy bodies.
  18. Regulation of the accountancy profession at the federal level was achieved only with the creation of the Wirtschaftsprüferkammer in 1961. See Koch (1957) for detailed information on regulations in force in the several zones and Länder.
  19. The 1946 body was created in and for the British zone. In 1954, it was renamed as Institut der Wirtschaftsprüfer in Deutschland.
  20. Caujolle (1956, 83).
  21. NUVA no. 12, 'Buitenlandse betrekkingen'. The Dutch 'Engeland' was possibly used to refer to the United Kingdom as a whole. We have not been able to establish which or how many UK bodies were invited.
  22. NIVA no. 857, 'Procès-verbal'. Unless otherwise indicated, the discussion of the Basel meeting is based on these minutes.
  23. The NIVA's 'Dagelijks Bestuur' (Management Committee) was the executive committee of its 'Bestuur' (Council). In the main text these English translations will be used. In references to minutes, the abbreviations DB and B are used to distinguish between Management Committee and Council.
  24. The exception was the Vereniging van Academisch Gevormde Accountants (VAGA), a small body which cooperated closely with the NIVA. In matters relating to the UEC, the NIVA and the VAGA followed the same line, but the VAGA typically did not play an active role in any of the discussions. For the sake of simplicity, the main text therefore refers to the NIVA.
  25. NIVA no. 859, 'Rapport Prof. Dr A. Mey'. In the case of the NUVA, the French may have based their invitations on the list of participants of the Berlin (1938) congress, where the NUVA was represented. The NIVA made sure, however, that no invitations were extended to NUVA for any of the post-war International Congresses.
  26. On Limperg's role in the Dutch accountancy profession, see Camfferman and Zeff (1994).
  27. On the history of the legal recognition of the accountancy profession in the Netherlands, see de Hen, Berendsen, and Schoonderbeek (1995, ch. IV).
  28. The meeting is reported in NIVA no. 857, 'Limperg and Mey to NIVA Council'.
  29. This paragraph and the next are based on NIVA no. 857, 'Caujolle circular letter'.
  30. The text of the Basel resolution is reproduced in UEC (1961b, 13–14).
  31. NUVA no. 11, 'Procès-Verbal'. Unless otherwise indicated, this section is based on these minutes.
  32. Both in March and November, Switzerland was represented by Emile Giroud. In March, his affiliation was shown as the Chambre Suisse pour Expertises Comptables (Schweizerische Kammer für Revisionswesen), and in November as the Association Suisse des Experts Comptables (Verband Schweizerischer Bücherexperten). The former organization was a federation of three bodies, including the latter. The Association became a founder member of the UEC, but in 1961 it was replaced as UEC member by the Chambre.
  33. In 1952, Spain was not represented. In 1957, it was represented by the Colegio Oficial de Titulares Mercantiles de Madrid and the Ilustre Colegio Oficial de Titulares Mercantiles de Barcelona, two regional bodies. For Austria, Italy, Luxembourg, and Portugal there were no differences between UEC membership and International Congress participation. For both Belgium and Germany, the congresses were attended by one body in addition to the UEC member (the Chambre Belge des Comptables and the Bundesverband der vereidigten Buchprüfer, respectively). For Switzerland, the umbrella organisation (Schweizerische Kammer) and two of its member organizations, including the UEC member (Verband Schweizerischer Bücherexperten) attended the congresses. Nine French bodies participated in the congresses. In addition to the Ordre and five *syndicats of experts comptables*, there were the Conseil National de la Comptabilité (essentially a government agency charged with promulgating accounting standards), the Compagnie des Chefs de Comptabilité and the national federation of associations of *commissaires agréés*. The latter two organizations were represented by single individuals.
  34. According to a notice in *Wirtschaftlichkeit* (Austria), November 1952, reproduced in NIVA no. 859 (B-UEC 17-20), the 'Scandinavian countries sent observers' to Paris in November 1951.

35. Robson (1964) summarizes the ICAEW's position in 1951 as follows: 'The English Institute deprecated the plan [to found the UEC] as likely to bring about a levelling down of standards and also to cause disagreements and friction between countries if any attempt were made by the proposed body to issue pronouncements on professional subjects.' This wording is reminiscent of Robson's words minuted at the 1953 Scarborough meeting, discussed below, and may, therefore, be the form in which the ICAEW's position became articulated after the UEC was founded, rather than as it was conveyed to the UEC's founders in 1951.
36. When the UEC was founded, Caujolle commented: 'It would undoubtedly be premature to specify the directions towards which this [concerted] action [of a European elite of accounting experts] will be orientated. What matters at first is the power of the guiding idea . . .' Caujolle (1956, 85).
37. According to André Reydel (interview), the *comptables agréés* whose practice tended to be of a local nature did not support Caujolle's search for more extensive international contacts. The Société des Experts Comptables Français was formed as a *syndicat*, albeit one with a limited purpose. Apart from representing the *experts comptables* in the UEC, it aimed to be a platform for intellectual exchange rather than to act as an interest group.
38. Subsequent UEC publications also show Marcel Wiart (Belgium) among the honorary (i.e. past-) presidents. The reason is that, at the UEC's 1955 Brussels congress, Wiart was elected as president, but declined for health reasons. He was, however, willing to be president during the week of the congress. NUVA no. 7, 'Jaarverslag'; *Ambtsblatt* [1955a].
39. On Fain, see *Journal UEC* (1980) and remarks by Maurice Moine cited in UEC (1963, 31–5).
40. UEC (1961b, 18). In December 1962, the UEC Council concluded that 'the Executive Committee has not proven itself in practice and has had only a semblance of life' (*La Vie de l'UEC* 1963b, 18).
41. Based on the NUVA's annual financial statements, included with NUVA nos 7–10.
42. On the NUVA's suspicions, see for instance NUVA no. 6, 'Jaarverslag'. On Fain's contacts with the NIVA, see NIVA no. 859 'Inzake congres te Brussel.'
43. 'The utility of the UEC is primarily domestic' (NUVA no. 6, 'van de Vliet to Kockelmans'). See also NUVA no. 9, 'Speech by van de Vliet' [1964].
44. Gerhard (1956, 65) documents that the Bundesverband, despite the generally local orientation of its membership, was interested in international cooperation. Why it never joined the UEC is not known.
45. Attendance numbers are based on Dieterich (1953), UEC (1956), a note 'Nouvelles de France et de l'étranger', *Revue Française de Comptabilité*, December 1958, 358, and Fain (1963).
46. For an extensive impression of the Florence congress, see Dieterich (1953).
47. For example, Fain in UEC (1961b).
48. For a review of the role of the committees in the congress programs, see the report by Fain in UEC (1963, 49–50).
49. See, respectively, Moine (1959, 5); Moine, quoted in UEC (1967, 45); Moine, quoted in *La Vie de l'UEC* (1963c, 18).
50. Fain in UEC (1961b). See comparable remarks by Fain in UEC (1963, 51).
51. See the extensive committee reports in Nationaal College der Accountants van België (1960).
52. A Belgian chairman was elected in 1955, and the committee was still shown, with a Belgian chairman, in the committee list in *Dix Ans au Service de l'Europe* (UEC 1961b).
53. See also Fain (1963, 103). It may be noted, however, that the Brussels congress proceedings of 1955 distinguish between the 1951 'Publications' committee and a recently created committee on 'Bibliographie Comptable'. The numbers of committees given in the text are based on the assumption that this was a single committee.
54. Committee names were not always used consistently within the UEC. In this paper, we use the French and English names of the committees as shown in the French and English versions of the UEC (1961b) brochure *Dix Ans au Service de l'Europe/Ten Years UEC*, even though the names in the two languages are not in all cases literally equivalent.
55. The involvement of the European accountancy bodies with the EEC Directives on accounting began in 1965, with the creation of a working party on harmonization of company law. Like the Groupe Saxe, which was seen as its prototype, it was to provide advice to the European Commission. It was chaired by Wilhelm Elmendorff.
56. UEC (1961c).
57. *Code des Devoirs Professionnels*. 1959. Union Européenne des Experts Comptables Economiques et Financiers.
58. See Nationaal College der Accountants van België (1960, 59–63). It may be noted that Léon Saxe chaired both the UEC committee 'Professional Organisation' and the corresponding committee which prepared the Belgian draft.
59. UEC (1961d). A supplementary volume including Italian and Portuguese was published in 1964, and a second edition (running to 1150 pages) appeared in 1974. A special edition on group accounts appeared in 1986. Favorable reviews appeared in *The Accountant* 146, no. 4550, 3 March 1962, 271; *The Accounting Review* 37, no. 2, April 1962, 383–4 (by H. Peter Holzer); and in *The Journal of Accountancy* 114, no. 1, July 1962, 93–4 (by Adolph Matz).

60. Communication from A. Elmendorff-Pfeifer to the authors, dated 28 August 2008. The Lexicon used American-English because the committee drew on the services of a US CPA of German origin temporarily residing in Düsseldorf.
61. Reviewed in *The Accounting Review* 52, no. 1, January 1977, 297–8 (by Richard H. Homburger) and in *The Accountant* 171, no. 5217, 19/26 December 1974, 822.
62. Committees which did function, but whose output was limited to an occasional congress paper were the following. The committee on 'Budgetary and Management Control' (Contrôle Budgétaire et Gestion d'Entreprises', chaired by Paul Loeb, France) dealt with management accounting, in particular with budgets and their incorporation in the accounting system. The committee 'Economic and Financial Research' ('Études Economiques et Financières') was chaired by Roberto Tremelloni (Italy), but as he was also active in Italian politics, including a spell as finance minister, the committee was run by its vice-chairman, Jean Nataf (France). The committee 'Fiscal Research' ('Études Fiscales', initially chaired by the Netherlands, but chairmanship requested by France in 1954) seems to have worked diligently but produced just a single congress paper. The main achievement of the committee 'Professional Education' ('Formation Professionnelle' (Luxembourg) was the organization, in 1960/1961, of an essay contest for young members of the profession. The remaining four committees functioned poorly or not at all. The committee on 'Theoretical and Historical Research' ('Études Théoriques et Historiques', chaired by Portugal) apparently never functioned properly. The committee on 'Publications' (chaired by Switzerland, then by Belgium) was created to compile a bibliography of publications on accounting. It seems to have functioned with difficulties. In 1955, the NUVA representative on the committee was minuted as 'expressing strong criticism' of the way the committee operated: 'The UEC reminds him of an operetta. We are making ourselves ridiculous by keeping this kind of company' (NUVA no. 7, 'Verslag bestuursvergadering', 1 April 1955). 'Financial Mathematics' ('Mathématiques Financières') was created to compensate the Dutch when the French took over the chairmanship of the 'Fiscal Research' committee. In 1959, it had just four members who were left 'to occupy themselves with whatever pleased them', according to committee chairman P.G. van de Vliet (NUVA no. 8, 'van de Vliet to NUVA Council'). The committee on 'Administrative Accounting' 'Comptabilités Publiques', or public-sector accounting, was created in 1955 at the request of Portugal but did not produce any reports. Apart from 'Financial Mathematics', the last four committees were not mentioned in Fain's review (UEC 1963, 49–50) of the committees 'that have functioned from 1958 to 1961', even though they are included in the committee list in UEC (1961b).
63. *Die Bewertung von Unternehmen und Unternehmensanteilen: Richtlinien ausgearbeitet von einer Studienmission der UEC* 1961. Düsseldorf: Verlagsbuchhandlung des IdW.
64. The Association of International Accountants was a second-tier body in the sense that it was not one of the 'statutory' accountancy bodies whose members could act as auditors under the Companies Act. From 1951 onwards, it was negotiating a plan for absorption into the Association of Certified and Corporate Accountants (ACCA; see Stacey 1954, 76, 170). The plan was rejected by the ACCA membership in 1955.
65. 'Founding of UEC and influence on founding the accounting associations in FRY', memo for the VII Session (1969) of the Executive Board of the Yugoslav Association of Accountants, translated version provided to the authors by Dragutin Dragojević; communication from Dragutin Dragojević to the authors dated 4 May 2007. See also *La Vie de l'UEC* (1959, 92).
66. Gaël Fain informed the NUVA of the Broederschap's resignation in the spring of 1959 (NUVA no. 8, 'Verslag bestuursvergadering', 3 April 1959). Subsequently (UEC 1961b), he asserted that the Broederschap resigned with effect from 1 January 1955.
67. NUVA no. 11, 'NUVA to UEC'. Internally, the NUVA agreed that the Broederschap was 'not to be praised' for its effort in the committees (NUVA no. 6, 'van de Vliet to Kockelmans').
68. Resolution 58(7), 28 March 1958, available at <http://www.coe.int>
69. On the decision to apply for a subsidy, see *Amtsblatt* (1955b). On the final status, see NIVA no. 859, 'Raad van Europa en UEC'.
70. Apparently the only request by the Council of Europe to the UEC came in the form of a circular letter asking the organizations with consultative status to use their influence to support the Council's 'propaganda' on the occasion of its tenth anniversary, and to encourage member bodies to urge the ratification of Council conventions on their governments. UEC President Moine (1959, 4) presented this to the membership as an opportunity to 'act as good Europeans'. The UEC did take an interest in the Council's convention on establishment, but this had already been adopted by the Council in 1955, before the UEC acquired consultative status. See 'Vie professionnelle', *Revue Française de Comptabilité*, no. 28(1960): 113.
71. NUVA no. 8, 'van de Vliet to NUVA Council'; *La Vie de l'UEC* (1959).
72. On paper, the UEC committee 'Professional Organization' continued to exist, also under the chairmanship of Saxe, at least until 1961, but it appears not to have undertaken any significant action. See NIVA no. 45, Minutes DB, 22 November 1961.

73. *La Vie de l'UEC* (1961). For information on the composition and activities of the 'Groupe Saxe' until 1960, see Nationaal College der Accountants van België (1960, 10–13).
74. NIVA no. 34, Minutes B, 18 July 1952. See also NIVA no. 36, Minutes B, 25 August 1953.
75. NIVA no. 859, 'Note of an informal meeting'. The quotations in the text of comments made during the Scarborough meeting are taken from this document. The meeting is also mentioned in Robson (1964), where Robson appears to draw on this document.
76. Meier's less than fluent English is also noted in NIVA no. 116, 'Verslag bezoek Najaarsvergadering'.
77. For approaches by Caujolle, see NIVA no. 36, 'rapport afgedane zaken', 26 November 1953, and no. 37, 'rapport afgedane zaken', 28 February 1954. See also NIVA no. 39, Minutes B, 11 October and 2 November 1955.
78. ICAEW ORC, no. 35861, minutes 22 July 1957. Robson (1964) claims that the idea came from Kraayenhof, ICAEW Secretary Alan S. MacIver, and himself. Although Robson was one of the first, if not the first, to be informed about the idea, as well as a strong supporter, there can be little doubt that the initiative came from Kraayenhof.
79. ICAEW ORC, no. 35861, minutes 4 September 1957.
80. NIVA no. 964, 'Kraayenhof to Möhle', and 'European Congresses of Accountants'.
81. ICAEW ORC no. 35861, 'Report of the Overseas Relations Committee' to the Council of the ICAEW, memo by Robson, 26 June 1958, pp. 79–9A.
82. NIVA no. 42, Minutes B, 18 June 1958. Unless otherwise indicated, all quotations in the remainder of this paragraph are taken from the minutes of this meeting.
83. NIVA no. 964, 'Bredt to Kraayenhof'; NIVA no. 42, 'Rapport afgedane zaken', 9 September 1958, and Minutes DB, 14 November 1958.
84. NIVA no. 964, 'Kraayenhof to Robson', 30 October 1958; 'Kraayenhof to Besançon and others', 30 October 1958; 'Robson to Kraayenhof', 20 November 1958; 'Kraayenhof to Robson', 10 February 1959.
85. ICAS Council, 23 October 1959, minute 1734. On discussions with the Scandinavians, see NIVA no. 43, Minutes DB, 21 May 1959, and Minutes B, 9 October 1959.
86. NIVA no. 42, 'Rapport afgedane zaken', 9 September 1958, and Minutes B, 18 June 1958.
87. NIVA no. 859, 'Telephone conversation with Dieterich'; see also NUVA no. 8, 'Verslag bestuursvergadering', 3 April 1959.
88. ICAS Council, 22 January 1960, minute 1806; NIVA no. 1081, 'Europees Accountantscongres, Edinburgh', 9 February 1960.
89. The NIVA's staff regularly supplied the Council with information about the UEC culled from the Continental accountancy journals. These had reported the date and venue of the next congress at least as early as January 1959, well before, in October 1959, the NIVA Council was informed of ICAS's plan to aim for a 1961 European congress.
90. NIVA no. 44, Minutes DB, 27 January 1960 and 13 April 1960; ICAS Council, 30 March 1960, minute 1865.
91. The first reference to the EEC in the minutes of the ICAEW's Overseas Relations Committee, which regularly took note of relevant legislative developments in a wide range of countries, did not occur until December 1960. In June 1960, ICAS President McKellar reported to his Council that the activities of 'the body in Belgium which was organising the Common Market for the Six' could have important implications for Scotland, both if Scottish auditors were excluded from the Continent and in the more distant future if the United Kingdom were to join the EEC (ICAS Council, 17 June 1960, minute 1905). On the English and Scottish concerns emerging during 1960, see also NIVA no. 44, Minutes B, 23 September 1960.
92. ICAS Council, 17 June 1960, minute 1905; NIVA no. 44, Minutes DB 7 September 1960; NIVA no. 1081, 'Treffers to McKellar'.
93. In the run-up to the meeting, there was some discussion whether Austria and Italy should be invited. In the end, it was decided to do so (for Italy, the Dottori Commercialisti only) even though Dieterich, when consulted, had advised that it 'was not necessary' to invite the Italians. NIVA no. 44, Minutes B, 20 July 1960.
94. NIVA no. 1081, 'Vergadering belegd door het Institute of Chartered Accountants of Scotland'. Represented were bodies from Belgium (Collège and Institut des Réviseurs d'Entreprises), Denmark (FSR), Germany (IdW), Finland (KHT-Yhdistys), France (Société), Ireland (ICAI), Italy (Dottori Commercialisti), Luxembourg (Ordre), the Netherlands (NIVA and VAGA), Norway (NSRF), Switzerland (Kammer), and the UK (ACCA, ICAEW, ICAS). For other reports of the meeting in Scheveningen, see NIVA no. 44, Minutes DB 26 October 1960 and ICAS Council, 26 October 1960, minute 1984.
95. NIVA no. 1081, 'Vergadering belegd door het Institute of Chartered Accountants of Scotland', translated from the Dutch.
96. A proposal by the IdW to appoint a committee composed of representatives of three UEC member bodies and three non-member bodies was rejected by seven votes to nine; McKellar's proposal for a circular letter and individual

- replies was accepted by nine votes to seven. In both votes, the seven UEC members voted as a group. Apparently, no one present questioned the fact that in a vote by body the Anglo-Dutch bloc carried a disproportionate weight.
97. The fear of the European accountancy profession splitting in two blocs was expressed repeatedly at the time (see also McDougall 1979, 17). One assumes that the creation of the European Free Trade Association (EFTA) in 1960 gave currency to the idea of such a split.
  98. As noted, after discussions with the IdW, by NIVA's Management Committee. NIVA no. 44, Minutes DB, 13 December 1960.
  99. In the spring of 1961, the Joint Standing Committee of ICAS and the ICAEW, for this purpose joined by ACCA, had established contact with the European Commission's Internal Market Directorate in order to plead the cause of the UK bodies regarding access to European audit markets. ICAS Council, 27 January 1961, minute 2045 and 16 June 1961, minute 2183. In October 1961, Secretary Victor McDougall advised the ICAS Council: 'If . . . the matter [of relations with Europe] is allowed to drift, the members of the British bodies may find themselves at a grave disadvantage in Europe.' ICAS Council Minutes, 20 October 1961, 'The accountancy profession in Europe'. On the significance of the EEC in the UK's decision to seek UEC membership, see also Stewart (1963, 327).
  100. ICAS Council Minutes, 20 October 1961, 'Speech by Mr Alexander McKellar'.
  101. By that time, preparations for the legal recognition of the accountancy profession in the Netherlands had progressed so far that it was highly probable that NUVA members meeting certain conditions would be accepted as 'registered auditors'.
  102. ICAEW ORC no. 35861, 'UEC Memorandum on Proceedings in Edinburgh on 29th June 1962', vol. A, 157–60.
  103. For a general overview of these negotiations, including a list of venues, see Elmendorff (1963).
  104. On Robson's changing views on the UEC, see ICAS Council Minutes, 20 October 1961, 'The Accountancy Profession in Europe'.
  105. As mentioned above, the VAGA was a small body with a close relationship with the NIVA, and was recognized by the NIVA as the only other first-tier body in the Netherlands.
  106. ICAEW ORC no. 35861, 'UEC Memorandum on Proceedings in Edinburgh on 29th June 1962', vol A, 157–60; *La Vie de l'UEC* (1963a, 11); NIVA no. 46, Minutes B, 6 September 1962 and Minutes B, 19 October 1962.
  107. The 1962 edition of the ICAEW's *List of Members* showed a total of 35,229 members, as reported in *The Accountant* 146, no. 4554, 31 March 1962, 399. The ICAS membership on 31 July 1962 was 7077, as reported in *The Accountant* 147, no. 4587, 17 November 1962, 662. ACCA's *List of Members* of 30 November 1961 showed 11,006 members, as reported in *The Accountant* 146, no. 4549, 24 February 1962, 240. The number of Wirtschaftsprüfer (not all of whom were necessarily members of the IdW) on 1 November 1961 was 1590 (Markus 1997, 182). In 1960, the number of *experts comptables* within the French Ordre (which also included 7730 *comptables agréés*) was 2327 (Degos 2003, Table 1).
  108. The Institut Français des Experts Comptables (IFEC) had been formed in 1961 as a merger of three syndicats: the Chambre Nationale des Experts Comptables Diplômés; the Compagnie Nationale des Experts Comptables; and the Union Professionnelle des Sociétés Fiduciaires d'Expertise Comptable. IFEC and the Société des Experts Comptables Français shared the same address and probably a significant proportion of their membership.
  109. The UEC secretariat moved to Munich in 1965, but this move was unrelated to the accession of the Anglo-Nordic bodies discussed in this paper.

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