

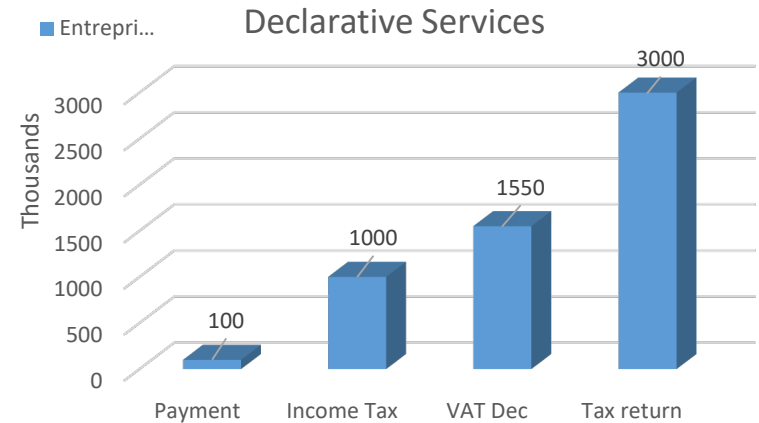
# Implementing Accounting Standards in France

Our experience and current work

# Contents

- EDIFACT in France
- Challenges
- Certification Process
- International Involvement
- Current Goals

# Edificas at a glance



90 members



19 000  
accountants



102 certified  
publishers



100+  
recipients



5 working groups

- GT1 : Accounting Messages
- GT2 : Business Tax Procedures
- GT4 : XML Messages
- GT6 : Validation of certification
- GT10 : Individual Income tax filing



Actors and participants



Services to  
enterprises

# EDIFACT in France

- Since the late 1980s, the Conseil Supérieur de l'Ordre des Experts Comptables has joined efforts with software publishers to develop models for accounting.
- 1997: Prime Minister Alain Juppé signed a bill that mandates the use of EDIFACT by the national tax administration in France.
- 1998: The Tax Administration starts using EDIFACT for tax returns.
- Today: 3 million tax filings and 1.5 Million VAT filings use EDIFACT.

# Challenges

- Tax Administration
  - The Tax Administration is using their own proprietary data format.
- Software vendors
  - Spontaneously reluctant to using standards. Need to be convinced all the time.
- Accountants
  - Are looking for ready-made products, don't always see their involvement in standards as a priority.
- Multiple standards
  - EDIFACT is vastly used in many domains, including filing.
  - XBRL used in reporting and legal accounting.
  - ebXML is used only for electronic invoicing (Factur-X)

# Certification Process

- Tax Administration asks EDIFICAS to provide software product certification.
  - Software used for VAT declaration and Corporate Tax Return
  - We guarantee the quality of data and flows through our certification process.
    - Validate business rules such as Debit = Credit
- Self-Test Tool
  - Software vendors commit on a long term basis.
  - We provide test data suites.
  - They validate the syntax and semantics that they create with their products
  - We double check and certify their products if they pass the tests.
  - We renew this process every year to keep up with updates.

# International Involvement

- We are involved in UN/CEFACT since its creation.
- We bring our own requirements for incorporation into the standards when they are missing.
  - In 2013, we have added the “JournalBook” message, and extended other messages with information we provided that were needed.
- Our activity within the standard community helps us with our audience in France.

# Current Goals

- We believe that we will provide added value to our users if we have a mechanism that would enable automatic conversion from one format to another.
- Advantage for the users
  - They have more options when they select a software.
- Advantage for the vendors
  - They can keep the format they are currently using even if their customers need another format.
- This is our incentive to get actively involved in the Reference Data Model.