

La fabrique des experts-comptables

Le 16 novembre 1931 parait au Journal Officiel de la République Française un arrêté qui crée l'Institut de technique et expertise comptables au sein du Conservatoire national des arts et métiers. Cet établissement public avait pour but de former les comptables et futurs experts-comptables candidats au Brevet d'expert-comptable qui existait depuis mai 1927. Transformé en Institut de technique comptable en 1949, il devient l'Institut national des techniques économiques et comptables en 1952. Réorganisé à la fin des vingt-cinq années, son organisation de formation fut remodelée au cours des quatre-vingt ans. Ce petit livre retracer l'histoire de cette institution, ses valeurs parmi les experts-comptables français et francophones. Il dresse de nombreuses statistiques et cite quatre cent cinquante documents tels que archives du CNAM. En faisant la genèse et l'actualité de la formation des experts-comptables, il pourra être utile aux étudiants des masters CCA et aux élèves de l'INTEC, en France ou à l'étranger.

Luc MARCO est professeur agrégé de Sciences de gestion à l'Université Paris 13, et Administrateur de l'ANDRE. Ses travaux portent sur l'histoire managériale de entreprises françaises nouvelles du XIX^e siècle. Il appartient au CERS, CNRS n° 7234.

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Blaise TOUCHELAS est professeur d'histoire économique et sociale contemporaine à l'Université Lille Nord de France (Lille 3). Ses travaux portent sur la construction historique, les fonctions et les usages politiques et sociaux de la comptabilité et des statistiques. Il est titulaire du Laboratoire DESIS, CNRS n° 6529.

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