

- Profiling, IFRS and national accounts.

(Pierre Teillet, INSEE)

Profiling groups consists in identifying within them enterprises with " some degree of autonomy ". This segmentation can be based on IFRS, according to which groups must publish, by activities or geographical areas, an accounting information on each of the identified segments. A problem remains that the IFRS information is not consistent in its concepts spontaneously with that of the French "plan comptable" used in business statistics to meet the needs of national accounts. This paper presents the treatments developed in the framework of an European working group and implemented by the French profilers, using elements of IFRS reporting in profiling groups.