

## Mechanism of Supervision on State-owned Companies: a Comparative Study in Iranian & French Law

*Maziar Ghasemi Goudarzi\**

*Mahmoud Kazemi\*\**

*Vali Rostami\*\*\**

Received Date: 23/08/2019 - Accepted Date: 06/10/2019

DOI: 10.22096/LAW.2020.113230.1512

### Abstract

Supervision on State-owned companies, to some extent, brings about health in the function of them. Different Supervising referrals are based in different judicial systems for supervising these companies. France is a country in which many structures for giving State-owned companies a proper supervision has been foreseen. Conducting an analogical study in Iranian & French Law can result in profound effects on our law system. The main question of this study is how the structure of supervision bodies works. To answer to the question, There are in total two chief structures to supervise State-owned companies; internal supervision, and external one on which each of them given to special aspects of the companies' affairs.

In this article, by applying a Descriptive-analogical method, an assessment of supervision bodies of State-owned companies in Iranian & French Law carried out, and eventually concluded that in French law the most important factor that helped to The quality of supervision on State-owned companies mainly regards the concept of transparency and constant Reporting of supervision results of the companies to the public.

**Keywords:** Auditing; Company's Control; Data Transparency; Supervision Bodies.

\* PhD in Private Law, University of Tehran, Alborz Branch, Tehran, Iran.

Email: maziar.ghasemi@ut.ac.ir

\*\* Associate Professor, Faculty of Law and Political Science, University of Tehran, Tehran, Iran.

Email: makazemy@ut.ac.ir

\*\*\* Associate Professor, Faculty of Law and Political Science, University of Tehran, Tehran, Iran.

Email: Vrostami@ut.ac.ir



## Bibliography

### A) Book & Articles

- Goyard, C. (1996). "Les aspects administrative et politiques des controles", *R.F.F.P*, No. 56, pp. 27-38.
- Amini, Amrollah & Mustafa Emami (2011). "Legal structure for monitoring the activities of state-owned companies", *Hessabres Journal*, No. 55, pp. 1-13. [In Persian]
- Besombes, Ch. (1993). "Les controles par les chambres regional des comptes, Les societies d'economie mixte locales", *A.J.D.A*, 20 Septembre 1993, pp. 622-629.
- Code of Constitution of Inspection Organization of Iran (1982). [In Persian]
- Code of Organization and Procedure of Administrative Court of Justice (2014). [In Persian]
- Code of Supreme Audit Court (1983). [In Persian]
- Constitution of Iran (1980). [In Persian]
- Cour des comptes (1999). *Rapport public 1999*, Paris: Les editions des journaux officiels.
- Durrieu, Y. (1998). *Logique d'entreprise et interet general*, Paris: Compte rendu du Colloque de la section francaise du C.E.E.P.
- Grandguillaume, N. (1999). "Comment raisonner en 2050?", *La revue administrative, P.U.F.*, No. 312, pp. 616-619.
- Hozouri, Mohammad Javad; Aziz Gord & Majid Goldoust (2015). "Investigating the factors affecting the incidence of failure in the financial control systems of executive bodies", *Daaneshe Hessaabressi Journal*, No. 59, pp. 19-42. [In Persian]
- Milloz, P. (1983). *Les inspections general ministerielles dans l'adminestration francaise*, Paris: Economica.
- Moreaus, J-L. (1985). *La fonction d'inspection geneereale dans les administrations*, Paris: Reflexion, A.D.J.A.
- Mousazadeh, Ebrahim (2012). "Comparative review of the principle ninety commissions and ombudsman institution", *Judicial Law Views Quarterly (Law Views)*, No. 17-58, pp. 157-180. [In Persian]
- Nival, F. (1995). "Le controle des societies d'economie mixte locals par la chamber regional descomptes", *Les petite affiches*, No. 128, pp. 49-54.
- Piole, G. & J-M. Piquin (1996). "Les chamber regional des comptes et les delegations de service publicau plan local: quells controle?", *R.F.F.P*, No. 56, pp. 49-70.

- Poyet, Michael (2001). *Le controle de l'entreprise publique – Essai sur le cas francais*, These pour obtenir le grade de docteur, Faculte de droit, Saint-Étienne: Universite Jean Monnet Saint-Etienne.
- Raynaud, J. (1984). *Les chamber regional des comptes*, Paris: P.U.F. Collection Que sais-je?.
- Vadiée Noghabi, Mohammad Hossein (2013). "Jayegah Va Naghshe Arzyabi Amalkard Bazresi Va Nezarat Bar Sherkathaye Dolati", Inspection Organization Of Iran, *Majmoue Maghalate Nakhostin Hamayeshe Elmi Va Pajouheshiye Nezarat Va Bazresi Dar Keshvar*, Tehran: Inspection Organization Of Iran. [In Persian]

**B) Website**

- «Nahade Nezarat Va Bazresi Dar Iran», Ahmad Golmohammadi (2012). Available at: [bazrasi.ir](http://bazrasi.ir).