Summary table – entries in the Accounting records file (FEC)

"classic" accounts file (FEC)	FEC of foreign companies	FEC of foreign companies who keep special register (1)
1. accounting records journal code	Field that can be left empty	Field that can be left empty
2. accounting records journal name	Field that can be left empty	Field that can be left empty
5. Account number whose first 3 characters must correspond to the digits in the standard French accounting	To be delivered: compliance with the nomenclature of the general accounting not required.	To be delivered: compliance with the nomenclature of the general accounting not required.
6. The account name, according to French accounting	To be delivered: compliance with the nomenclature of the general accounting not required. The account names can be indicated in French or any other foreign language on the condition that they are translated by a sworn translator, according to the second paragraph of article 54 of CGI.	To be delivered: compliance with the nomenclature of the general accounting not required. The account names can be indicated in French or any other foreign language on the condition that they are translated by a sworn translator, according to the second paragraph of article 54 of CGI.
7. The number of sub-account (left empty if not used)	Field that can be left empty	Field that can be left empty
8. The name of sub-account (left empty if not used)	Field that can be left empty	Field that can be left empty
12. Debit amount	To be delivered: variation possible	To be delivered: variation possible
13. Credit amount	To be delivered: variation possible	To be delivered: variation possible

(1) Regarding the structure of the FEC, there are no special elements for companies who keep special register compared to companies who keep accounting books.
The entities subject to VAT must make a breakdown of their transactions showing the amount net, the VAT, the transactions exempt from tax etc.