

Master of Accounting, Control, Audit

Master of Law, Business, Management
Accounting, Control, Audit Honours

The classic **and** sandwich **Master of Accounting Control Audit** course (ACA) is a speciality in the **Finance** department at the IAE de Saint-Etienne Jean Monnet University. **State diploma** equivalent to a **master's degree**.

Saint-Etienne University's ACA Master's course is part of the French ACA Master network.



Objectives

It is designed to **train future chartered accountants and statutory auditors** as well as accounting and financial executives, auditors or management controllers working in a company or in certain public or parapublic bodies.

The ACA speciality is undoubtedly the best way to the chartered accountant and statutory auditor diploma. Completing the ACA Master course dispenses with **5 of the DSCG 7 tests** to become a trainee chartered accountant.

The chartered accounting university pathway

Who's it for?

Target audience

- > **Automatic enrolment** for Accounting Control Audit Master students at IAE Saint-Etienne.
- > **Selective enrolment for students** who have completed another course
- > **Possible enrolment** for students with a lower-level degree but sufficient professional experience based on the accreditation of prior/experiential learning (APEL).
- > Candidates in continuing education, please contact the **Lifelong Learning department**

Entry requirements

The course is available on a full-time, sandwich or continuing basis.

- > **Eligibility:** Application form review Apply online from March
- > **Admission:** Interview for sandwich course applicants only

Students from outside the EU must apply on the website **Studying in France**
 They must prove their level of French by achieving level B2 on the DELF (French test) based on the European common framework of reference within the last two years and the DALF C1 and C2.

Possibility of being awarded an **IAE excellence grant**. These grants are for students who wish to take a Masters 2 based on scientific excellence criteria and on condition of a clearly research-focused professional project. **Further information**

- > **Prepare your Master application**

From March you can log onto the **eCandidat app**

For the classic course:

- > **1st session:** 15/03/2018 - 06/05/2018
- > **2nd session:** 18/05/2018 - 11/06/2018

For the sandwich course:

- > 15/03/2018 - 06/05/2018

Please note that places are limited so please apply as soon as possible.

Skills

- > **Ability to analyse and interpret** all operations and design a company's accounting and financial information system using IT resources.
- > **Be able to:**
 - > Produce financial statements for complex businesses, corresponding tax and social declarations, Advise a client or management team about the most suitable options
 - > Take part in the legal or contractual file revision for these businesses
 - Produce and use management information (management accounting and budgets)
 - Manage the company's financial resources (funds, third party account management, risk management, balance sheet financial resource management)
- > **In their field:**
 - > negotiate with third parties (e.g. banks)
 - > assist a client or management team in the event of a tax or social audit
 - > know how to find the answers to an unexpected and sometimes complex question in a technical document (e.g. tax law)
 - > present written or oral results, sometimes in English (e.g. draft the company's financial results).

Related knowledge

The ACA Master is designed to give students the professional skills required in law, accounting and finance to work in senior positions in the fields of accounting, audit, management control and finance.

What's next?

Continuing education

The ACA Master's course covers DSCG (Advanced Diploma in Accounting and Management) programmes and enables students to prepare for the exam in the right conditions.

The thorough specifications mean students completing the ACA course have the entire DCG (Accounting and Management Diploma) by waiver and 5 modules of the DSCG: that means there are only 2 DSCG teaching modules left to pass (Accounting and audit; Legal, tax and social management).

Students don't have to take the DSCG but it is recommended for good preparation for the workplace.

The Legal Management DU: excellent preparation for the DSCG

The IAE de St Etienne provides a preparatory course for the 2 missing DSCG modules (Accounting and audit; Legal, tax and social management) every September.

This preparatory course improves chances of success on the DSCG through:

- > methodology advice
- > several case studies
- > 4 mock DSCG exams

Legal and Accounting Management DU

Please note: the ACA Master course is sufficient to begin the chartered accountant placement as only 4 DSCG modules are required. However, trainee chartered accountants must pass the 2 missing modules within 2 years.

DSCG success rates vary from year to year. **In 2011, 70% of students who took the Legal Management DU passed the DSCG exam.**

Please note that the best chance of success in the DSCG is straight after graduating in the ACA Master.

Prospects

Students find employment in a very short space of time after the ACA Master (under 6 months). Most of them (95%) work in accountancy firms. Around half of them start the 3-year placement that leads them to chartered accounting.

ACA speciality prospects are in the accounting and financial sector:

- > Chartered and statutory accountant
- > Accounting staff, Project leader, Firm department manager
- > Internal auditor
- > Accounting and finance director
- > Consolidation manager
- > Administrative director
- > Accounting manager
- > Consultant
- > Management controller
- > Budget manager
- > Banking executive
- > Tax inspector
- > Teacher

Course

The course includes:

- > **Management-related learning:** project management, skills management, information system, group strategy etc.
- > **Speciality teaching:**
 - > In accounting and finance subjects: consolidation, international accounting standards, operational steering and management control, finance and financial engineering, evaluation and merger etc.
 - > In legal subjects: company law, tax law, social law, group law, criminal law, collective procedures etc.
 - > Complementary and general learning: introduction to research in management, English, professional software etc.

	Master 2 Accounting Control Audit-classic and apprenticeship		Hours	Credits
Semest 3	Module 7: Finance	Financial engineering Business valuation Merger accounting Financial analysis of consolidated accounts	99	9
	Module 8: Legal Management	Criminal law Collective procedures Group tax Group law Legal management and business growth	162	11
	Module 9: Accounting and audit	Accounting theory and international accounting Consolidation Internal audit and control Financial English	117	10
Semes 4	Module 10: Management	Financial English	3 months/1 year 103 hr	10

		<i>Global contemporary economic debates Operational steering Information system audit Placement and dissertation</i>		20
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Teaching method

Choice of status and training schedule:

- > **Student status:** fixed schedule of 6 months of class and a 3-month placement
- > **Employee status:** on an **apprenticeship** or vocational training contract on a sandwich course basis with 3 days in a company or firm and 2 days at IAE
- > **Continuing education auditor status:** in work on a sandwich course basis or on a fixed schedule during time-out from employment (jobseeker, employee on training leave)