

## MASTER'S DEGREE

### ACADEMIC REGULATIONS Applicable as from academic year 2020 / 2021

**FIELD:** Law, Economics, Management

**DEGREE:** MASTER'S DEGREE **LEVEL:** M1 and M2

**Specialisation:** Accounting, Control, Audit (CCA)

**Programme of study:**

**Training system / Modes:**

**System:**  initial training  off-the-job training

**Modes:**  presence-based:  distance training;  agreement

sandwich course:  professional training or  apprenticeship

**DATE OF THE ACCREDITATION ORDER BY THE MINISTRY:** 11 July 2016

**MASTER'S PROGRAMME DIRECTOR:** Ms Nathalie GONTHIER

**HEADS OF THE YEAR:** Mr Laurent HUMBERT (M1 Grenoble), Mr Sébastien GEINDRE (M1 Valence), Ms Nathalie GONTHIER (M2), Mr Frédéric BERTRAND (Distance programme)

**MANAGERS:** Ms Coralie TASCA (M1 Grenoble), Ms Christelle CEYSSON (M1 Valence), Ms Délia MOROTE (M2)

### I – General provisions

#### Article 1 – Aims and skills acquired during the training

The Accounting, Control and Audit (CCA) Master's Degree is intended to help students develop accounting, control and auditing skills so that at the end of the programme they can move on to work in chartered accounting firms or hold positions in the management control, consolidation, internal audit and finance departments of major companies. This course is closely linked to the Bachelor's programme in accounting and management (DSCG).

### II – Organisation of studies

#### Article 2 – General organisation of studies

The training course is organised into 4 semesters, (2 semesters per year, 30 credits per semester) divided into 16 compulsory course units (U.E. - Unités d'Enseignements) or elective course units (mandatory or optional).

**Number of hours of training per year:** **M1:** 561h  
**M2:** 396h

### Article 3 – Composition of the courses

Refer to the **Knowledge and Skills Assessment Procedures table of the programme.**

#### Comments on certain items of the Knowledge and Skills Assessment Procedures Table:

##### Foreign languages:

Language taught: English:

Number of hours: **M1**: Lectures: Seminars: 48h **M2**: Lectures: 6h.....Seminars: 18h

■ mandatory: S1 24h S2 24h S3 24h S4 0h

□ optional: S1\_\_ S2\_\_ S3\_\_ S4\_\_

##### Internship:

An agreement must be signed for any internship. Depending on the duration and the place of the internship, the intern may receive payment in accordance with legal and regulatory provisions in force.

Unless otherwise agreed by the Programme Director, internships must take place outside of teaching hours (lectures, seminars, practicals).

Non-credited internships may, subject to a teaching follow-up, be considered within the framework of the training, in addition to the internships planned in the programme, provided that they are covered by a report submitted by the student and subject to an assessment.

Subject to agreement from the Programme Director, the student may carry out career exploration internships, in particular in connection with a career shift project.

It is possible to validate experience gained in an internship via a learning contract: civic service and professional experience.

Under no circumstances must an internship be continued after 30 September of the academic year in progress.

As regards employees undergoing off-the-job training or by an exemption granted by the programme director in light of an exceptional situation (e.g. students with disabilities or high-level athletes), the internship may be adjusted or replaced with a project.

##### M1

□ mandatory (required for obtaining the degree)

□ optional with ECTS credits (necessary for obtaining the degree when selected)

■ optional with no ECTS credits (not taken into account for obtaining the degree when selected)

Duration: 8 weeks minimum.

The internship in the same host structure shall not exceed 924 hours (equivalent to 6 months full-time) per university year outside of class hours.

Period:

In M1, the non-credited internship can take place at the end of semester 2 classes.

Conditions:

The internship takes place under the dual supervision of an executive at the company and a professor from the programme (or a professional accredited by the head of the specialisation); The student must hand in a graded internship report.

##### M2

■ mandatory (required for obtaining the degree)

□ optional with ECTS credits (necessary for obtaining the degree when selected)

optional with no ECTS credits (not taken into account for obtaining the degree when selected)

Duration: 12 weeks minimum.

The internship in the same host structure shall not exceed 924 hours (equivalent to 6 months full-time) per university year outside of class hours.

Period:

During M2, the internship shall take place from January to late May of the academic year in progress.

Conditions:

The M2 internship must be carried out in a chartered accounting firm or in the accounting and finance departments of a company, a public authority or an association whose accounting is audited by a registered chartered accountant or an auditor (or any other equivalent international organisation).

**Dissertation / Internship report / Tutored project:**

**- Dissertation:**

A report shall be prepared by the student at the end of the M2 professional training internship and it shall be separately graded.

Deadline date for submission: at least 15 days before the viva voce for which the date will be set by the dissertation supervisor.

**- Internship report:**

During M1, the student shall hand in a report at the end of the optional non-credited internship. It shall be graded by a tutor who will assign a letter grade (A to D).

**- Tutored projects:**

Tutored projects are organised throughout the training course. The date for submitting reports is set by the relevant teaching supervisor at least 15 days before the date of the viva voce when this is scheduled.

**III - Skills and knowledge assessment**

**Article 4 – Testing methods**

**4.1 - Test procedures**

Refer to the **Knowledge and Skills Assessment Procedures table of the programme.**

**4.2 - Course attendance**

During lectures:  
During seminars:

Students must attend all classes, lectures, practical work and professional conferences. Any student who is absent more than two times without a valid reason, may receive a 0/20 grade for the continuous assessment of the class in question.

Attendance  
exemption:

As an exception, students may be exempted from regular attendance at certain classes. In this case, a learning contract will be signed between the director of academic programmes, the programme director and the student at the start of the year.

<b>Article 5 – Validation, pass by compensation, recognition and accumulation</b>	
<b>5.1 - General rules for validating course units, a semester, a year</b>	
Year	M1 and M2: average for each semester $\geq 10/20$ .
Semester	<p>A semester may be obtained:</p> <ul style="list-style-type: none"> <li>- by validating each course unit making up the semester (grade <math>\geq 10/20</math>),</li> <li>- by compensation between these course units (overall average of the semester <math>\geq 10/20</math>).</li> </ul> <p>No grade <math>&lt; 7</math> for course units which have a threshold grade (refer to the “threshold grade” paragraph below).</p>
Waiving the pass by compensation rule	None
Threshold grade	<p>A threshold grade of 7/20 is applied to all M1 and M2 course units except for UE2 and UE6 in M1 and UE5 and UE6 and M2 (refer to the paragraph “Course units which cannot be passed by compensation” below) for which the threshold grade is set to 10/20.</p> <p>When the average of the course unit is less than this threshold grade, the course unit cannot be passed by compensation.</p>
Course units which cannot be passed by compensation	<p>In M1, the UE2 and UE6 course units cannot be passed by compensation.</p> <p>In M2, the components of UE5 cannot be passed by compensation; UE 6 “Professional training internship” cannot be passed by compensation.</p>
<b>5.2 - Recognition</b>	
Recognition of the student’s community involvement	<p><b>Compensating the commitment of elected student representatives</b> (extract from the regulations for student representation voted at the meeting of the Education and Student’s Life Board (CFVU) on 01 December 2016):</p> <p>In order to give value to the major commitment made by a student representative, the university has implemented an extra credit system for which the rating was voted by the CFVU on 13 July 2017. In order to ensure independence of student representatives, these extra credits shall be granted to all student representatives who have physically attended at least half of the meetings of the boards and work groups to which they have been elected and/or appointed. These credits cannot be accumulated with an ETC credit that is also awarded for involvement in a UGA board.</p> <p><b>Caution:</b> The elected student representative cannot combine the benefit of the extra credits system <b>for the same semester</b> with any other arrangement recognising the student’s community engagement (ETC “involvement in voluntary work and student representation activities”, ad hoc measures implemented by the components, etc.)</p>
Recognition of the student’s involvement in student associations, social and professional activities	<p>Act No. 2017-86 of 27 January 2017 lays down a <b>principle for validation</b>, under the course of study, of the skills, knowledge and abilities acquired by a student during his or her involvement in volunteer work, civic, cultural or professional activities.</p> <p>In addition, <b>arrangements may be made in the organisation</b> and conduct of the studies in order to allow the student to reconcile his or her studies and these activities.</p> <p>The activities covered by these arrangements are as follows:</p> <ul style="list-style-type: none"> <li>- Working students (on average 10 hours per week over a minimum period of 3 months)</li> <li>- Students who are members of the executive committee of an association</li> <li>- Civic services</li> <li>- Volunteer firefighters</li> <li>- Operational military reserves</li> <li>- Army volunteers</li> </ul> <p>At UGA, the procedures for recognition of student’s community involvement may be as follows:</p> <ul style="list-style-type: none"> <li>- <b>Validation</b> in connection with the awarding of the degree <ul style="list-style-type: none"> <li>• Allocation of credits via the existing optional cross-disciplinary courses (ETC)</li> <li>• Or allocation of extra credits (0.5) applied to the general average and determined in the learning contract.</li> </ul> </li> </ul>

	<p>The same activities can only give rise to a single validation per training cycle and are not necessarily associated with the current academic year.</p> <ul style="list-style-type: none"> <li>- <b>Recognition:</b> The student's community involvement is integrated into the supplement to the degree</li> <li>- <b>Arrangements:</b> <ul style="list-style-type: none"> <li>• An organisation of the time table (selection of seminars / practicals groups)</li> <li>• Total or partial exemption from classes</li> <li>• Authorisation of absence with regard to the community involvement</li> <li>• Arrangements for examinations</li> <li>• Arrangements for the duration of the curriculum</li> </ul> </li> </ul> <p>These arrangements are made by taking into account the specific characteristics of the various programmes and degrees within the institution.</p> <p>The learning contract outlines the nature of the arrangements established and/or the conditions for validation.</p>
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Extra credit	None
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### 5.3 - Accumulation

A course unit that has been validated cannot be taken again. As a result, the course units and the corresponding ECTS credits are definitively validated and accumulated insofar as the student has obtained the passing grade. The course components that have received ECTS credits can be accumulated.

**The subjects that have no credits cannot be accumulated.**

### IV - Examinations

#### Article 6 - Examination conditions

##### Management of absences

Absence during continuous assessments	Students who are absent with a valid reason are given zero for the continuous assessment, unless they can be proposed a resit examination during the same session.
	Students who are absent without a valid reason are considered as defaulting the continuous assessment in question.

Absence during the final examinations	Students who are absent with a valid reason during the 1 <sup>st</sup> session receive a zero grade at the final examination in question.
	Students who are absent with a valid reason during the resit examination, may, <b>where feasible</b> , be allowed to sit an examination of equivalent nature and duration, <b>provided that the head of the year consents thereto</b> . If this is not possible, they will receive zero for the final examination in question.
	Students who are absent without a valid reason are considered as defaulting for the final examination in question.

#### Article 7 - Organisation of the resit session

Interval between 2 sessions	The resit session is organised, where possible, at least fifteen days after publication of the results of the initial session.
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Transfer of the session-1 grade to the resit session	In the event of failure of a semester:
	Validated course units: A course unit for which the grade is more than or equal to 10 is permanently validated. No subjects or components of this course unit can be taken again.
	Non-validated course units:  Course units that can be passed by compensation: - Students may opt to resit a course unit for which they received a grade less than 10/20.

	<p>Course units that cannot be passed by compensation:</p> <ul style="list-style-type: none"> <li>- Course units for which the grade is less than 10/20 must be taken again.</li> </ul> <p>Course units with a threshold of 7:</p> <ul style="list-style-type: none"> <li>- Course units for which the grade is &lt; 7/20 must be taken again.</li> <li>- Students may opt to resit the course units for which they received a grade <math>\geq 7/20</math> and &lt; 10/20.</li> </ul> <p>If the course unit is composed of course components or subjects:</p> <ul style="list-style-type: none"> <li>- the grades of the course components, if they have been validated, are automatically retained for the resit session,</li> <li>- The grades of the subjects may be retained, based upon the assessment of the Programme Director.</li> </ul> <p>Irrespective of the grade received during the resit session, it replaces the session-1 grade.</p>
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#### **Article 8 – Review committee**

The decisions of the review committee, with regard to the grades and the final result, are final and irrevocable. The committee has sole authority and may or may not, via a special decision, allocate “jury points” to allow the student to pass.

Any student who notes an error in his or her results must promptly report it.

It is recommended that the M1 committees meet no later than mid-July of the current academic year for the 2 sessions. If for educational reasons this recommendation cannot be followed, these committees must meet no later than mid-July for the 1<sup>st</sup> session and no later than September 10<sup>th</sup> for the resit session.

The committees for the M2 resit session (or single session as the case may be) must meet no later than September 30<sup>th</sup> of the current academic year.

#### **Article 9 – Communication of the results**

The results are posted at the location of training and/or on the student’s digital work environment (ENT).

### **V- Results**

#### **Article 10 – Repeating a year**

*Repeating M1 and M2: Repeating a year is not by right.*

Students who would like to repeat the year must make a request to do so. Their request is examined by the admissions committee. In the event of acceptance, the students must comply with the conditions of registration.

The components which can be accumulated are definitively acquired and are therefore taken into account for the repeat year. They may not be taken again.

If there is a change in the educational model, a learning contract shall be drawn up between the student repeating the year, the programme director and the Director of Academic Programmes.

#### **Article 11 – Awarding of the degree**

##### **11.1 - Intermediary four-year university degree**

The four-year university degree is obtained by validating each of the two M1 semesters.

##### **11.2 - Master’s degree**

The Master’s degree is obtained when the student has independently validated M1 and M2.

The grade for the Master’s Degree is calculated as an average of the grades for semesters 3 and 4.

##### **11.3 - Rules for awarding honours**

Honours are calculated based on the general average of the degree, whether it is obtained in session 1 or in the resit session.

Average  $\geq 10$  and < 12 = Pass

Average  $\geq 12$  and < 14 = Lower Second Class honours

Average  $\geq 14$  and < 16 = Upper Second Class honours

Average  $\geq 16$  = First Class honours

**11.4 – Issuance of the Supplement to the degree**

The supplement to the degree is issued at the student's request.

**VI - Miscellaneous provisions**

**Article 12 – Gap year**

This is a period during which a student who is enrolled in an **initial higher learning training programme** temporarily suspends his or her studies in order to acquire professional or personal experience, either independently or under the supervision of a host organisation in France or abroad (refer to Article D.611-13).

The gap year is carried out on a strictly voluntary basis by the student who decides to undertake this year and cannot be rendered a requirement for the awarding of the degree prepared before and after this suspension. Therefore, it cannot be made mandatory.

Each study cycle grants entitlement to a single gap year. It may begin upon enrolment in the training course and will end no later than before the last semester of the end of this training course irrespective of the duration of the study cycle.

**Article 13 – Travel**

As part of their schooling, students may have to make trips to take part in activities outside of the university premises.

**Article 14 – Study abroad**

Apart from the gap year, all or part of the course may be carried out in a partner foreign university subject to the approval of the programme director. In this case, a learning contract shall be drawn up at the start of the year between the student, the programme director and the Director of Academic Programmes.

**Article 15 – Arrangements for individuals with specific needs (*excluding the measures mentioned in Article 5.2 for students involved in community and civic activities*)**

**Arrangements** in the organisation and conduct of studies are made based on the specific characteristics of the training and the possibilities of the teaching staff for the following individuals:

- Students involved in several courses of study
- High-level athletes (refer to the high-level sports charter)
- High-levels artists
- Students with disabilities
- Students with family responsibilities, pregnant students
- Reserves of the national education system

These adjustments and arrangements are specified in the learning contract.

**Article 16 – General discipline**

Refer to the framework regulations of studies and examinations for the master's cycle.

**Article 17 – Specific provisions for the training (if necessary)**

None

**Article 18 – Transitional measures**

None