

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: *Management control and organisational audit*

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: 11/07/ 2016

MASTER'S PROGRAMME DIRECTOR: Ms Ingrid BELLETTRE

HEADS OF THE YEAR: Mr Laurent HUMBERT (M1 Grenoble), Mr Sébastien GEINDRE (M1 Valence), Ms Charlotte DISLE (M1 FC), Ms Marie-Hélène BIHR (M2 FI) and Ms Ingrid BELLETTRE (M2 sandwich course and off-the-job training)

MANAGERS: Ms Coralie TASCA (M1 Grenoble), Ms Christelle CEYSSON (M1 Valence), Ms Délia MOROTE (M2 FI), Ms Anna LAMANNA (M1 off-the-job training, M2 sandwich course and off-the-job training)

I – General provisions

Article 1 – Aims and skills acquired during the training

The *Management control and organisational audit* master's programme is geared towards developing accounting, management control and audit skills. Career opportunities include positions as management controllers, external auditors and internal auditors/controllers. These positions can be found within auditing firms, in-house auditing or management control departments of major industrial or financial groups or medium-sized companies as well as within public sector organisations.

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).

The second year is offered as initial training, a sandwich course and off-the-job training.

Number of hours of training per year:

M1: 489h of initial training and 416h of off-the-job training

M2: 402h of initial training, 427h as a sandwich course and 336h of off-the-job training

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 Assessment Procedures Table:

Foreign languages:

Language taught: English:

Number of hours: **M1:** Seminars: Lectures: 48h (10h of off-the-job training) **M2:** Seminars: Lectures: 24h of initial training (21h as a sandwich course and off-the-job training)

■ 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 (initial training)

■ 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 in M1

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 internship shall take place at the end of semester 2 classes, i.e. from mid-April to late August.

Conditions:

The M1 internship shall be carried out abroad insofar as the student has not validated sufficient experience abroad during his or her previous course of study, either by means of a period of study in a foreign university (at least one semester) or via significant work experience (internship, job, etc.). The assessment of significant experience is determined by the programme director.

M1 (off-the-job training)

□ 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:

In M1, the internship may take place all throughout the year outside of class hours.

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 (initial training)

- 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 in M2

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, as initial training, the internship shall take place during semester 4, i.e. between early January and late September.

Conditions:

The internship may be carried out in a company (management control, internal audit or internal control department), in an auditing firm or in any other entity, subject to prior validation of the internship by the programme director.

M2 (off-the-job training)

- 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)

Period:

The contract shall begin no later than 2 months after the start of the training and shall end at the latest on the last day of semester 4 classes.

Conditions:

The internship takes place under the dual supervision of a university tutor and a company tutor (apprenticeship supervisor). The work experience is not assessed and is not taken into account for the awarding of the degree.

M2 (sandwich course)

- Mandatory work-placement period (required for obtaining the degree)

Duration: 12 months maximum

Period:

The contract must begin no later than three months after the start of the training and end at the earliest on the last day of semester 4 classes.

Conditions:

Apprenticeship or professional training contract under the dual supervision of a university tutor and a company tutor (apprenticeship supervisor). The student must hand in a graded report. The work experience is assessed by the work-placement supervisor and a separate grade is allocated under the "Apprenticeship" subject of the UE6 course unit.

Dissertation / Internship report / Tutored project:

- Dissertation:

As regards students undergoing initial training, an overall grade is awarded for the M2 professional training internship which includes the internship, the report and the viva voce. The weighting provided to the committee members for reference purposes is as follows: report (50%), viva voce (20%) and assessment of the work experience in the company (30%).

During M2 as a sandwich course, an overall grade is awarded for the report and viva voce.

During M2 as off-the-job training, the student must validate significant work experience (internship, job, assignment, etc.) in connection with the area of expertise targeted by the programme. The assessment of the work experience is determined by the programme director. The student must prepare a report regarding the work experience and shall receive an overall grade which includes the report and the viva voce.

Deadline date for submission: at least 15 days before the viva voce for which the date shall be set by the programme director.

- Internship report:

In M1 as initial training, a report shall be prepared by the student at the end of the internship. The student shall receive an overall grade which includes the report (60%) and the company's assessment (40%).

- 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 – Test methods

4.1 - Test procedures

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

4.2 - Course attendance

During lectures: During seminars:	Students must attend all lectures, seminars, practicals 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.

Article 5 – Validation, pass by compensation, recognition and accumulation

5.1 - General rules for validating course units, a semester, a year

Year	M1 and M2: average for each semester $\geq 10/20$.
Semester	A semester may be obtained: - by validating each course unit making up the semester (grade $\geq 10/20$), - by compensation between these course units (overall average of the semester $\geq 10/20$). No grade < 7 for course units which have a threshold grade (refer to the "threshold grade" paragraph below).
Waiving the pass by compensation rule	None

<p>Threshold grade</p>	<p>A threshold grade of 7/20 is applied to all course units except for (refer to the paragraph “Course units which cannot be passed by compensation” below):</p> <ul style="list-style-type: none"> - In <i>M1 (initial training)</i>, the UE2 and UE6 course units as well as the “Internship and report” subject of the UE7 course unit “Professional practices”; - In <i>M1 (off-the-job training)</i>, the “Accounting and financial analysis” and “Cost analysis and budget control” subjects of the UE2 course unit, - In <i>M2 (initial training)</i>, the UE6 “Professional training” course unit and the “Final oral exam” subject of the UE7 course unit, - In <i>M2 (sandwich course)</i>, the “Apprenticeship” and the “Report and viva voce” subjects of the UE6 course unit and the “Final oral exam” subject of the UE7 course unit, - In <i>M2 (off-the-job training)</i>, the “Report and viva voce” subjects of the UE6 course unit and the “Final oral exam” subject of the UE7 course unit. <p>When the average of the course unit is less than this threshold grade, the course unit cannot be passed by compensation.</p>
<p>Course units which cannot be passed by compensation</p>	<p>In <i>M1 (initial training)</i>, the UE2 and UE6 course units as well as the “Internship and report” subject of the UE7 course unit “Professional practices” cannot be passed by compensation.</p> <p>In <i>M1 (off-the-job training)</i>, the “Accounting and financial analysis” and “Cost analysis and budget control” subjects of the UE2 course unit cannot be passed by compensation.</p> <p>In <i>M2 (initial training)</i>, the UE6 “Professional training” course unit and the “Final oral exam” subject of the UE7 course unit cannot be passed by compensation.</p> <p>In <i>M2 (sandwich course)</i>, the “Apprenticeship” and the “Report and viva voce” subjects of the UE6 course unit and the “Final oral exam” subject of the UE7 course unit cannot be passed by compensation.</p> <p>In <i>M2 (off-the-job training)</i>, the “Report and viva voce” subjects of the UE6 course unit and the “Final oral exam” subject of the UE7 course unit cannot be passed by compensation.</p>
<p>5.2 - Recognition</p>	
<p>Recognition of the student’s involvement</p>	<p>Compensating the commitment of elected student representatives (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>Caution: The elected student representative cannot combine the benefit of the extra credits system for the same semester 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>
<p>Recognition of the student’s involvement in student associations, social and professional activities</p>	<p>Act No. 2017-86 of 27 January 2017 lays down a principle for validation, 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, arrangements may be made in the organisation 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"> - Working students (on average 10 hours per week over a minimum period of 3 months) - Students who are members of the executive committee of an association - Civic services - Volunteer firefighters - Operational military reserves - Army volunteers <p>At UGA, the procedures for recognition of student’s community involvement may be as follows:</p>

	<ul style="list-style-type: none"> - Validation in connection with the awarding of the degree <ul style="list-style-type: none"> • Allocation of credits via the existing optional cross-disciplinary courses (ETC) • Or allocation of extra credits (0.5) applied to the general average and determined in the learning contract. <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"> - Recognition: The student's community involvement is integrated into the supplement to the degree - Arrangements: <ul style="list-style-type: none"> • An organisation of the time table (selection of seminars / practicals groups) • Total or partial exemption from classes • Authorisation of absence with regard to the community involvement • Arrangements for examinations • Arrangements for the duration of the curriculum <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>
Extra credit	None

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

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.
Transfer of the session 1 grade to the resit session	<p>In the event of failure of a semester:</p> <p>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.</p> <p>Non-validated course units:</p> <p>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> <p>Course units that cannot be passed by compensation: - Course units for which the grade is less than 10/20 must be taken again.</p> <p>Course units with a threshold of 7: - Course units for which the grade is < 7/20 must be taken again. - Students may opt to resit the course units for which they received a grade $\geq 7/20$ and < 10/20.</p> <p>If the course unit is composed of course components or subjects: - the grades of the course components, if they have been validated, are automatically retained for the resit session, - The grades of the subjects may be retained, based upon the assessment of the Programme Director.</p> <p>Irrespective of the grade received during the resit session, it replaces the session-1 grade.</p>
Article 8 – Review committee	
<p>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.</p> <p>Any student who notes an error in his or her results must promptly report it.</p> <p>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 1st session and no later than September 10th 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 30th of the current academic year.</p>	
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
<p><i>Repeating M1 and M2: Repeating a year is not by right.</i></p> <p>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.</p> <p>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.</p>
Article 11 – Awarding of the degree

11.1 - Intermediary four-year university degree
The four-year university degree is obtained by validation of each of the 2 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 ≥ 10 and < 12 = Pass Average ≥ 12 and < 14 = Lower Second Class honours Average ≥ 14 and < 16 = Upper Second Class honours Average ≥ 16 = First Class honours
11.4 - Issuing 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 <u>specific needs</u> (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
