

ACCOUNTING EDUCATION IN FRANCE

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Abstract

This paper presents a retrospective analysis of the development of accounting education in France. The study encompasses the regulatory framework applied in the higher education institutions where education in accounting is available. Both specialized higher schools and universities of broad education profile come within the survey. The main method employed is the method of description and analysis of the contents of publicly announced academic documentation available on the websites of these higher education institutions. The results are uniformity of Bachelor's degree programmes to a considerable extent and classification of Master's degree programmes according to the future professional realization of students. The tendencies towards lack of foreign students and reduced interest to programmes in French are highlighted as major areas of concern.

Keywords: accounting education, bachelor, master's degree, France, Universite de Picardie Jules Verne

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Introduction

Several tendencies have been outlined (Bacheva, Pojarevska, 2023) in the development of higher education in accounting and the accounting profession in the world over the latest years.

In **the first place**, heightened interest can be noted towards the updating and adapting of academic curricula in accounting at universities to the requirements of the accounting practice. The updating is chiefly directed towards the inclusion

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of certain courses such as: cyber security; information technology management; forecasting analysis, and others. Particular attention is paid to the need for the development of the so called digital insightfulness in students. There are researchers (Markova, Bachev, 2023) who consider that the process of modernization in contemporary education is connected with a variety of competences that should be carefully implemented in the process of education for the purpose of creating solid knowledge and skills in students. Of course, consideration should be given to the circumstance that, as at present, the concept of the integrated competency-based framework in the field of accounting education, which involves fundamental, management and accounting competencies, has a dominating role. Accounting education in itself is a specialized education that upgrades general education with specialized knowledge and skills in the field of accounting and the environment relating to it (Petrova, 2023). It is namely the change in the environment that leads to a change in accountant's stereotype and imposes the development of new skills such as creativity, digital skills, experience and emotional intelligence (ACCA, 2020). Researchers substantiate, among other things, the impact of digital economy on the development of higher economic education (Bystryakov, Nenovsky and Ponomarenko, 2019).

In **the second place**, keener interest has been noticed towards coordination and interaction between the universities and professional organizations. Increased activity on behalf of professional organizations is in place. A research conducted (Taylor, 2021) in the USA reveals that 83% of the surveyed companies believe that if the university programmes are brought in line with those of certified public accountants, the employing of new professionals will increase. This is no coincidence, as the first attempts to outline the factors exerting influence on the accounting education and profession are made specifically by professional organizations. They are the key factor today in paying attention and assigning greater significance to the so called "professional judgement". Professional judgement (Filipova, 2023) is regarded as a combination of professional qualities associated with a distinct degree of competence, knowledge, and professional experience for the purpose of moulding opinion, assessment or decision making.

This paper provides a retrospective analysis of the development of accounting education in France. The study encompasses the regulatory framework applied in the higher education institutions where education in accounting is available. Both specialized higher schools and universities of broad education profile come within the survey. The main method employed is the method of description and analysis of the contents of publicly announced academic documentation available on the websites of these higher education institutions.

Historical development of accounting education in France

In 1673, a requirement was introduced in France for keeping accounts for commercial activities. This spurred the emergence of accountancy as a profession and accounting education in the country. During the nineteenth century, the works of Ecole Supérieure de Commerce de Paris (1820), Ecole de Mulhouse (1868) and Ecole des Hautes Etudes Commerciales (HEC School of Management) (1881) contributed to the development of the higher commercial education.

At the end of the XIX and the beginning of the XX century, accounting education in France was organized in three levels – first, second and third, according to the academic disciplines studied and the qualification obtained (Ding, 2000).⁵ The third level was the forerunner of the certified public accountants diploma, which was legalized in 1931 through education of three-year duration at Institut Technique d'Expertise Comptable. In 1942, an Institute of Certified Public Accountants (Ordre des experts-comptables) in France was established by virtue of a Decree, and the certificates of certified public accountants were transformed from private into public ones. Subsequently, several more institutes for education and training of certified public accountants were founded.

By the end of the 1960s of the past century, the education in accounting was ensured by state and private vocational and business schools. Accounting at universities used to be an academic discipline usually studied in the first year of the students majoring in Economics and Law. CPA exams and diplomas were recognized as higher education in accounting.

Accounting was established in the higher education of France in 1970 at Dauphine University – Paris (*Université Paris-Dauphine*). Disciplines in the field of finance, accounting and financial control were studied. Master's degree programmes of accounting and finance studies and techniques were created, and were a prerequisite for certified public accountant diploma.

During the 1980s of the past century, practicing of postgraduate education in accounting was initiated. Since the year 1990, a special higher education diploma in accounting is being issued at Dauphine University – Paris (*Diplôme d'Etudes Approfondies – DEA*). Since those years, the interest in doctoral studies has been growing.

⁵ The education in accounting was performed by the private professional organization Société Académique de Comptabilité (The Accounting Academic Society) founded in 1881. The lecturers were practicing accountants. The graduates received diplomas. Diplomas of that kind were not issued by the state professional education despite the demand for well-trained accountants by the enterprises.

Education System of Accounting in France

The education system of accounting in France is distributed into several levels: secondary education, preparation for the CPA examinations, higher education, and doctoral studies.

Secondary education in accounting is accomplished at professional schools following the completion of lower secondary education. Those who complete the course obtain a certificate for general training in management techniques. Students interested in accounting have the opportunity to resume their education in two years' time at the same professional schools with the major of Accounting and Management of Enterprises. During these two years, the training involves approximately 1500 hours half of which are for accounting disciplines and work placement.

The education for taking CPA examinations has duration of four years prior to a mandatory professional work placement. It is conducted at state and private vocational education institutions and some business schools. It is organized into five stages:

- First stage: training for the duration of one to two years finishing with a Preparatory Diploma in Accounting and Finance (Diplôme Préparatoire d'Etudes Comptables et Financières (DPECF));
- Second stage: two-year or one-year training finishing with a Diploma in Accounting and Management (Le diplôme de comptabilité et de gestion (DCG));
- Third stage: one-year training finishing with a Superior Diploma in Accounting and Management (Diplôme Supérieur de Comptabilité et Gestion (DSCG));
- Fourth stage: three-year internship at an accounting enterprise;
- Fifth stage: attainment of legal capacity and obtaining a Certified Public Accountant Diploma (Diplôme d'Expertise Comptable (DEC) (CPA Diploma). The training at each of the stages involves certain academic disciplines for which examinations are held at national level every year.

At universities, there are Master's and Bachelor's degree programmes offered for education in accounting. The usual variant involves the requirement for a two-year course completed in advance with a Management Diploma. Accounting is a principal academic discipline in the Management specialities. On average, about one fourth of the first-year students at French universities complete the four-year course of their university education. After two years of study, nearly 60% of the graduates continue their preparation for the CPA examination (for certified public accountants), while the remaining 40% prepare for practicing in business or public administration. The Diplomas obtained for university education in accounting are as follows:

- „Preparatory“ Diploma in Accounting and Financial Studies (DPECF). It is a result of the first two years of training which is fundamental in economics and management.
- Over the next two semesters, specialized academic disciplines like accounting, law, control, finance and management are studied. Students obtain Bachelor’s Degree Diplomas of Accounting and Management (DCG). These specialized academic disciplines are as follows (Le programme de formation et les tests du DCG, 2023):
 1. Fundamentals of Law
 2. Commercial Law and Business Groups
 3. Social Law
 4. Tax Law
 5. Contemporary Economy
 6. Business Finance
 7. Management
 8. Management Information Systems
 9. Accounting
 10. Accounting – Second part
 11. Management Control
 12. Business English
 13. Professional CommunicationProfessional placement – eight weeks + defence

Based on the Bachelor’s Diploma in Accounting and Management, students have the opportunity to start their professional realization and/or continue education in Master’s programmes. Some of the Master’s programmes in the field of accounting, control and audit are for:

- Professional realization with managerial functions as administrative or financial directors with a Superior Diploma in Accounting and Management (DSCG)
- Establishing research skills and acquiring the right to be trained in doctoral studies.

The education in Master’s degree programmes for professional realization with tendencies for managerial functions (DSCG) involves the specialization in financial accounting, management control and audit. The number of academic hours is about four hundred hours and at least three months of professional placement is required.

A Master’s programme providing the opportunity to undergo doctoral training in accounting is held at Dauphine University in Paris. The Master’s programme “Comptabilité – Décision – Contrôle” includes:

- Compulsory theoretical courses;
- Compulsory courses in scientific research methodologies;
- Research seminars;
- Elective theoretical course;
- Exchange seminars between students in Master's and Bachelor's degrees;
- Master's research thesis.

Business Schools (Grandes Ecoles) involve a three-year education course. They are intended to train students who start practicing right after their training has been completed. In the first two years, students study academic disciplines for general management practicing. The last year focuses on the specialization in accounting, human resource, marketing, etc. Various business schools offer specialized programmes after the third year, which are analogous to Master's programmes. The aim is to provide training in the specific fields of accounting and other management disciplines.

Survey of the education in accounting at the University of Picardie Jules Verne – France

The University of Picardie Jules Verne – Université de Picardie Jules Verne (UPJV), has been functioning since the 1970s of the past century, when it consolidated some national schools of medicine, pharmacy, law, literature and a university college. The University was established based on a Ministerial Decree in 1969. Currently, it has been providing education to approximately 32 000 students on a yearly basis. There are faculties functioning at Université de Picardie Jules Verne such as Faculty of Medicine and Pharmacy, Faculty of Literature, Humanities and Natural Sciences, Faculty of Law, Economics and Management. The academic degrees are Bachelor's degree with a duration of education of six semesters; Master's degree – four semesters, and Doctorate – three years, after one's Master's Thesis defence.

There are seven Institutes functioning at Université de Picardie Jules Verne. One of them is the Institute of Business Administration where the following specialties are specified: Management, Accounting and Control, Marketing and Sales, Human Resource. The Institute is partnering with the Institute of Certified Public Accountants in France⁶. Graduates are awarded the academic degree of „Bachelor“ and „Master“.

⁶ Ordre des experts-comptables - ESB – The Institute of Certified Public Accountants in France was established in 1946 by virtue of a Decree. It is under the surveillance of the Ministry of Economics and Finance. Its role is to develop and protect the profession of certified public accountants on a national and international scale. It develops rules and programmes for obtaining certified public accountant licenses, and also maintains a register of its members.

The curriculum for Bachelor’s degree course in Accounting and Control is directed towards training in the field of the basic principles of management, the normative regulation of business activities, the specifics of business sectors within the economy and their legal regulation. It has been elaborated within the framework of six semesters in the course of which the fundamental courses in management and marketing, as well as specialized courses in accounting and control, are studied. Practical internship of two to five months is required. Graduates acquire a license (diploma) for Bachelor’s degree in Economics and Management with a specialization in Accounting and Control.

The specific content of the course curriculum of Accounting and Control within the Bachelor’s Degree in Economics and Management at the Institute of Business Administration of Université de Picardie Jules Verne is presented in Table 1.

Table 1: Curriculum, Bachelor’s Degree in Economics and Management, Specialization in Accounting and Control

Semester of Education	Academic Discipline	Number of Academic Hours	Credits
1	2	3	4
First Semester	Fundamental courses in Economics and Management – Part One		15
	Economic Analysis	48	
	System of National Accounts	30	
	Business Management	48	
	Main Instruments in Economics and Management – Part One		6
	Mathematics	30	
	Statistics	30	
	Intersectoral Disciplines		9
	Découverte BU (Fundamentals and Perspectives of Contemporary Thinking)	2	
	Basic Functions of Electronic Tables - level 1	12	
Choice of Foreign Language: English, Spanish	20		
Work Techniques	12		

Continued

1	2	3	4
Second Semester	Fundamental courses in Economics and Management – Part Two		15
	Economic Analysis 2	42	
	Fundamentals of Accounting	30	
	Business Management 2	42	
	Main Instruments in Economics and Management – Part Two	6	
	Mathematics	20	
	Statistics	20	
	Intersectoral Disciplines – Part Two		9
	Enhancement of Skills /basic functions of electronic tables - 2	12	
	History of the 20 th Century Economy	30	
Choice of Foreign Language: English, Spanish	20		
Third Semester	Fundamental courses in Economics and Management – Part Three		15
	Management Accounting	36	
	Macroeconomics	42	
	Economic Theories	24	
	Theories of Organizations	24	
	Main Instruments in Economics and Management – Part Three		6
	Mathematics	20	
	Statistics	20	
	Intersectoral Disciplines – Part Three		6
	History of the 19 ^h Century Economics /History of Political Sciences	18	
	Public Finance	18	
	European Union Institutions	18	
	Cross-functional Management (cross-cutting tools)		3
	Advanced Functions of Electronic Tables	12	
	Choice of Foreign Language: English, Spanish	20	
The Voltaire Project as a professional project			

Continued

1	2	3	4
Fourth Semester	Fundamental courses in Economics and Management – Part Four		15
	Financial Analysis	42	
	Cost Accounting	42	
	History of Economic Thought	36	
	Financial Institutions and Instruments	24	
	Microeconomics	42	
	Main Instruments in Economics and Management – Part Four		
	Mathematics	30	
	Statistics	24	
	Elective Disciplines		6
	Analysis of Economic Decisions	24	
	Human Resource Management	24	
	Marketing	24	
	Economic Sociology	24	
International Technics and Practices		3	
Business English	20		
Enhancement of Skills /advanced functions of electronic tables	12		
Fifth Semester	Professional Training – Management English and the Professional Community	37	3
	Computer Technology and Digital environment	30	3
	Applied Statistics	42	3
	Legal Environment	24	3
	Fundamental Marketing	24	3
	Corporate Strategy and Structure	24	3
	Fundamentals of Accounting	24	3
	Company Accounting	42	3
Financial Analysis	42	6	

Continued

1	2	3	4
Sixth Semester	Management English	30	3
	Innovations and Scientific Research	30	3
	Theory of Organizations	24	3
	Corporate Taxation	48	6
	Financial Accounting	54	6
	Management Accounting	36	3
	Attendance in Conference and Internship Reporting	14	6
	<i>Language Certification</i>		

Source: Universite de Picardie Jules Verne (2023a).

Graduates – Professional Bachelors in Accounting and Control can continue their education at a Master’s Degree or begin professional practice as:

- an accountant
- assistant in the management of accounting activities
- a financial analyst
- financial advisor
- specialist holding a Bachelor’s degree for performing services in the public sector.

At the Institute of Business Administration at Universite de Picardie Jules Verne students are trained for the Master’s degree in Accounting, Control and Audit. There is a cooperation achieved for that purpose with the professional organizations at a local level: Regional Council of the Institute of Certified Public Accountants (le Conseil Régional de l’Ordre des Experts - Comptables (CROEC) and Regional Council of the Institute of Auditors (la Compagnie Régionale des Commissaires aux Comptes (CRCC). The duration of education is four semesters and includes practical internships. Specialists from the practice take active part in the academic studies. The Master’s course is part of the Master’s studies network in Accounting, Control and Audit (CCA) in France.

The Curriculum for Masters in Accounting, Control and Audit is intended for training in the field of legal sciences, audit, accounting, finance, control, and information technologies. Graduates acquire a Master’s license (diploma) in Accounting, Control and Audit with a specialization in:

- Analysis and Financial Engineering
- Accounting, Financial Audit, and Control

- Management Control
- Administrative and Financial Management.

Master's Diploma in Accounting, Control and Audit of the Institute of Business Administration at Universite de Picardie Jules Verne provides opportunities for further career development such as:

- Five of the examinations are recognised on applying for recognition of higher education in accounting and management (DSCG Diploma);
- Starting internship in accounting expert assessment;
- Preparation for two of the mandatory tests for the recognition of higher education in accounting and management (DSCG Diploma).

The specific content of the curriculum for Master's degree in Accounting, Control and Audit at the Institute of Business and Administration at Universite de Picardie Jules Verne is presented in Table 2.

Table 2: Curriculum for Master's degree in Accounting, Control and Audit

Semester of Education	Academic Discipline	Number of Academic Hours	Credits
1	2	3	4
First Semester	Legal, Tax and Social Management		6
	Contract Law	21	3
	Criminal Law	21	3
	Finance		3
	Investment Choice	18	1
	Business Assessment	14	1
	Cash Management	17	1
	Management and Management Control		6
	Management Control	35	3
	Strategic Management	28	3
	Accounting and Audit		6
	Business Combinations (fusion)	30	3
	International Standards 1	21	3
	Information Systems Management		3
	Information Systems Management	21	1.5
	Presentation of Business Systems	14	1.5
Business English	35	3	
Introduction to the Research Method	15	3	

Continued

1	2	3	4
Second Semester	Legal, Tax and Social Management		6
	Business Development and Funding	28	3
	Tax Law	21	3
	Finance		3
	Financial Markets	14	1.5
	Financial Engineering	21	1.5
	Management and Management Control		3
	Change Management	21	1.5
	Strategic Management 1	21	1.5
	Accounting and Audit		6
	Audit 1	35	3
	Consolidation	35	3
	Information Systems Management		3
	Information Management of Effectiveness	21	1.5
	IT Project Management	21	1.5
	Business English	14	3
	Professional Placement		6
	Specialized Project	7	3
Professional Placement (2 months)		3	

Continued

1	2	3	4
Third and Fourth Semester (mirror semester to the second semester)	Legal, Tax and Social Management		9
	Tax Law	20	2
	Test for the Superior Diploma in Accounting and Management (DSCG)	40	
	Social Law	14	1.5
	Liquidation and Insolvency of Companies	35	3
	Merger of Companies	12	1
	Finance		6
	Financial Diagnostics	21	3
	International Finance	14	3
	Management and Management Control		9
	Strategic Management 2	30	6
	Corporate and Social Responsibility and Management	10	3
	Accounting and Audit		9
	Audit 2	35	3
	Consolidation Procedures and Techniques	42	3
	International Accounting Standards 2	21	1.5
	Test for the Superior Diploma in Accounting and Management (DSCG)	30	1.5
	Information System Management		6
	Design and Audit of IT Systems	17	3
	IT Systems Security	18	3
	Business English	47	6
	Professional Behaviour		15
	Professional Behaviour	11	3
Master's Thesis (12 weeks internship)	14	12	

Source: Universite de Picardie Jules Verne (2023b).

Graduate students – Master's in Accounting, Control and Audit can practice as:

- Assistants at accounting enterprises
- Auditors
- Accounting and financial managers in companies

- Internal auditors
- Portfolio and back office managers in banks
- Management controllers.

Problems

The fundamental problem encountered by the higher schools where accounting education is performed is the lack of foreign students and the decreased interest in programmes in French. Due to this reason, they have directed their efforts to the creation and promotion of English language programmes of hybrid form of education – in-person and online. But at the same time they continue giving priority to in-person education by conducting ongoing control and do not certify a semester if there is a failing on behalf of the student. The advantages of online education is gaining greater understanding and in this respect most of the higher schools have developed and use their own online platforms.

In view of the international exchange under the Erasmus+ programme at universities, no problems occur with the recognition of exams on behalf of the lecturers for those students who take part in an exchange. The principal problem here is that foreign students do not take much interest in the French language courses. Therefore, the University is working on expanding the array of Bachelor's degree courses taught in English. Another problem is associated with some difficulties in credits recognition, specifically where a Bachelor's degree is arranged over four years of training. Particular attention is also paid to another important issue, and that is skills acquisition by students in the course of pursuing their studies, and to what extent academic programmes develop such skills. All efforts are explicitly targeted at dealing with this issue and narrowing the gap between upper-secondary and university training.

Traditionally, accounting disciplines are also studied in other Master's courses. Thus, for example, there are Master's programmes developed at the Department of Finance at **Toulouse School of Management (TSM) of Toulouse 1 University Capitole (UTC)** and the offered courses are held in English. The studies in Master's degree continue there for two years. Over the first year, all students study the same fundamental disciplines unified under the name of "Finance" (Master 1 Finance). During this year, along with some disciplines such as the following: Financial Mathematics, Fundamentals of Corporate Finance, Econometrics, and the discipline Introduction to Financial Accounting and Financial Statements is taught as well. During the second year of the Master's programme, students have the opportunity to specialize in three fields – Finance and Information Technologies, Corporate Finance, and Financial Markets and Risk Assessment. A survey performed by the Department reveals that between 83% and 92% of the those

students who complete these Master's programmes are successful in finding a job within three months following the graduation, and between 17% and 31% of them – in finding a job abroad. There is a great degree of repetitiveness of courses included in the second level of the Master's programmes that allows for flexibility during the period of study. It is notable that they really insist on the practical training of students, and accordingly lots of internship courses of a month's duration are provided.

Conclusion

Accounting education in France has a history that goes back to the beginning of the 19th century. Its training is performed in secondary and higher education institutions. Certification is accomplished through diplomas which are to a great extent universalized for Bachelor's degrees, and as to Master's degrees they are classified according to the future professional realization of the students – managerial functions, auditors, doctoral studies. The attention is also focused on practical training through the requirements for lots of internship courses of a month's duration. The areas of concern are the tendencies towards the lack of foreign students and reduced interest in French language programmes, due to which the array of Bachelor's degree courses taught in English, is being extended.

At the University of Picardie Jules Vernes, the education in the Bachelor's degree is in the specialty of Accounting and Control, and in the Master's degree – in the specialty of Accounting, Control and Audit. Master's programmes have different specializations, involve lecturers from the practice, and are conducted in cooperation with professional organizations. Some of the examinations are recognized as a subsequent realization in Accounting and Management.

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