

MASTER & MBA PROGRAM

MASTER'S DEGREE IN AUDIT AND MANAGEMENT CONTROL

Training the financial leaders who are transforming the
economy

*Master Audit et Contrôle de Gestion — Former les leaders financiers qui
transforment l'économie*

2 years

MASTER 1 (COMMON...)

120 ECTS

60 PER YEAR, 30 PER SEMESTER,...

2 diplomas

MBA IN AUDIT AND MANAGEMEN...

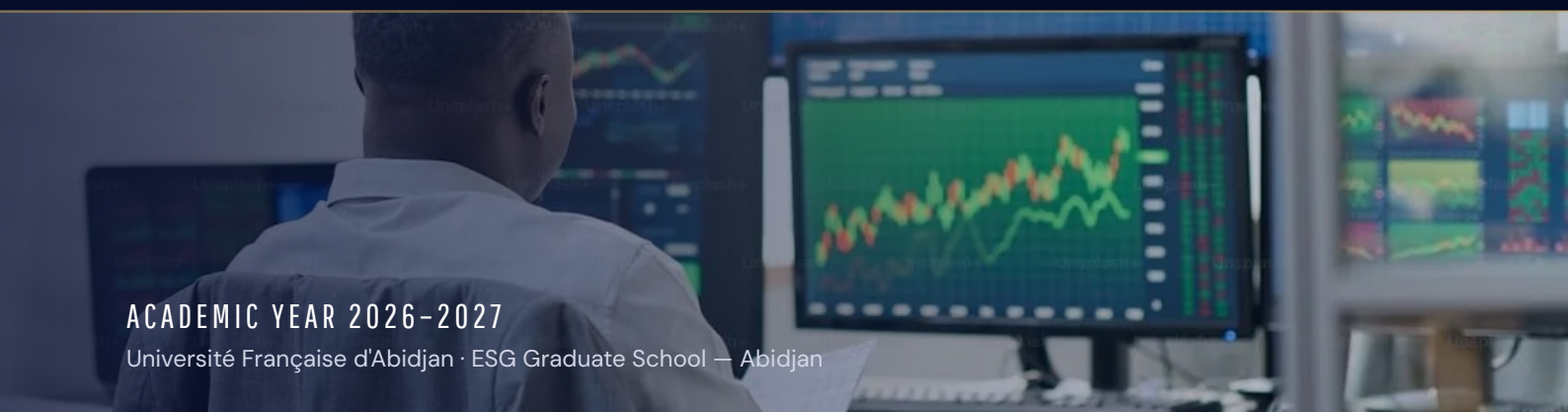
DEGREES AWARDED · DIPLÔMES DÉLIVRÉS

MBA in Audit and Management Control (ESG Paris)

Master's Degree in Financial Management (UFRA)

ACADEMIC YEAR 2026-2027

Université Française d'Abidjan · ESG Graduate School — Abidjan



01 PROGRAM OVERVIEW

Présentation du programme

The Master's Degree in Audit and Management Control trains experts capable of assessing an organization's performance, ensuring the reliability and transparency of financial information, and optimizing the use of resources. Combining mastery of international standards, strategic management tools, and risk management, it prepares students for key roles in internal and external audit, management control, internal control, and organizational consulting, in the service of corporate performance and compliance.

The Master's Degree is built in two stages.

- ◆ First year, high-level common foundation shared with the MBA Fast-Track cohort: strategy, financial analysis, management control, OHADA law, data and AI, leadership;
- ◆ First year, Audit and Management Control track: audit and internal control, advanced corporate accounting, IFRS standards, cost accounting and budget management, statutory audit, consulting techniques, and advanced taxation;
- ◆ Second year, deeper specialization: financial audit and statutory auditing, risk mapping, budgetary control, consolidation and IFRS, audit data analytics, and information systems auditing;
- ◆ Second year, professional thesis and extended internship, genuine springboards toward leadership roles in audit and management control.

LEARNING OBJECTIVES

- ◆ Train experts capable of designing and managing audit and control frameworks that guarantee the reliability and transparency of financial information;
- ◆ Develop the skills needed to analyze, interpret, and improve organizational performance;
- ◆ Strengthen the ability to identify and prevent financial, operational, and regulatory risks;
- ◆ Master international audit, accounting, and reporting standards;
- ◆ Equip professionals to play a strategic role in decision-making and the optimization of internal processes.

KEY FACTS · REPÈRES

Master · Bac+5

2 years

French

Bac+3 or Bac+4

EXIT LEVEL

DURATION

LANGUAGE OF...

ADMISSION

02 GRADUATE SKILLS

Les compétences du diplômé

Audit

Conduct an internal or statutory audit engagement, from the audit plan through the report and follow-up on recommendations.

Control and steer

Deploy management control, budgetary control, dashboards, and variance analysis.

Account and consolidate

Master advanced accounting, consolidation, and IFRS standards within the SYSCOHADA framework.

Manage risk

Map risks, assess internal control, prevent fraud, and ensure compliance.

Leverage data

Use audit data analytics, VBA, Business Intelligence, and audit information systems.

Advise and persuade

Lead a consulting engagement, present a diagnosis, and defend recommendations before management.

03 CURRICULUM

Maquette pédagogique

The Master's Degree runs over two years. The Master 1 foundation and the Master 2 common courses are shared with the MBA Fast-Track cohort, bringing students into contact with practicing executives and managers.

Stage	Content	ECTS
Master 1 – Semester 1	Common foundation (shared with MBA): strategy, finance, control, law, data, leadership	30
Master 1 – Semester 2	Audit and Management Control track: audit, accounting, IFRS, budget, taxation	30
Master 2 – Common courses	Cross-disciplinary courses shared with the MBA Fast-Track cohort	13
Master 2 – Specialty	Specialty courses, applied research thesis, and internship	47
TOTAL Master	2 years, 4 semesters	120
Alternative	Executive MBA Fast-Track, 12 months	90

- Progression rule: each year is worth 60 ECTS, i.e. 30 per semester;
- A year is validated with an overall average of 10/20 or higher;
- Specialty subjects, the thesis, and the internship carry a coefficient of 2;
- Common and cross-disciplinary courses carry a coefficient of 1.

CURRICULUM*

The tables below present the official program structure: subjects and ECTS credits, in teaching order. Indicative structure, subject to pedagogical adjustments.

MASTER 1 - SEMESTER 1: COMMON FOUNDATION (30 ECTS)				30 ECTS
<i>Common to the Finance, Audit, Marketing, and Management tracks. Shared with the MBA Fast-Track.</i>				
Corporate Strategy & Governance	4	Data Analytics, AI & Digital Tools		3
Financial Analysis & Diagnostics	4	Management, Leadership & Change Management		3
OHADA Business Law & Corporate Taxation	4	Negotiation & Professional Communication		2
Management Control & Performance Management	3	Business English		2
Strategic Marketing & Digital Transformation	3	Research Methodology & Seminar		2

MASTER 1 - SEMESTER 2: AUDIT AND MANAGEMENT CONTROL TRACK (30 ECTS)**30 ECTS***Opening of the audit and control specialization.*

Corporate Audit & Internal Control	5	Statutory Audit & Organizational Audit	4
Advanced General & Corporate Accounting	5	Consulting Techniques & Audit Methodology	3
IFRS Standards & International Accounting	4	Advanced Taxation	3
Cost Accounting & Budget Management	4	Internship / Applied Audit Project	2

MASTER 2 - COMMON SHARED COURSES (13 ECTS)**13 ECTS***Cross-disciplinary courses common to all five Master 2 tracks, taken with the MBA Fast-Track cohort.*

Induction Seminar & Orientation · Sem. S3	1	Research Methodology & Thesis Support · Sem. S3–S4	3
Professional Uses of AI & Data · Sem. S3	2		
Leadership, Management & Change Management · Sem. S3	2	Negotiation & Executive Communication · Sem. S4	1
Business English & International Communication · Sem. S3–S4	2	CSR, Ethics & Transition · Sem. S4	2

MASTER 2 - AUDIT AND MANAGEMENT CONTROL SPECIALTY (47 ECTS)**47 ECTS***Specialty courses, applied research thesis, and professional internship. Full Master 2 pathway: common courses (13 ECTS) + specialty, thesis, and internship (47 ECTS) = 60 ECTS.*

Financial Audit & Statutory Auditing · Sem. S3	4	Cash Management & Financial Communication · Sem. S4	3
Internal Audit, Risk Mapping & Internal Control · Sem. S3	4	Audit Data Analytics, VBA & Information Systems Auditing · Sem. S4	4
Advanced Management Control & Budgetary Control · Sem. S3	3	Consulting, Project Management & Audit Management · Sem. S4	2
Corporate Accounting & Group Taxation · Sem. S3	3	Applied Research Thesis / Professional Thesis in Audit & Management Control · Sem. S4	9
Consolidation & International Accounting (IFRS) · Sem. S4	4	Professional Internship / Work-Study Program (4 to 6 months) & Report · Sem. S4	8
Operational and Strategic Audit & Performance Management · Sem. S4	3		

* Programmes may evolve to stay in step with changing professional practice.

04 PROFESSIONAL DEVELOPMENT & ASSESSMENT

Professionnalisation & évaluation

Component	ECTS	When
Applied research thesis (professional thesis)	9	Master 2, semester 4
Professional internship or work-study program (4 to 6 months) and report	8	Master 2, semester 4
Internship or applied Audit project	2	Master 1, semester 2
Research methodology and thesis support	3	Master 2, semesters 3 and 4
Consulting, project management, and audit management	2	Master 2, semester 4

THE PROJECT THAT MAKES THE DIFFERENCE

- ◆ The professional thesis addresses a real audit, control, or risk management issue posed by a company, a firm, or an institution;
- ◆ It is supervised by a thesis advisor and supported by a methodology seminar;
- ◆ It is then defended before a mixed panel of faculty researchers and professionals;
- ◆ It carries a coefficient of 2.

OTHER PRACTICAL EXPERIENCES

- ◆ A running audit engagement, from the engagement letter to the final report;
- ◆ Consolidation case studies and IFRS application exercises;
- ◆ Building dashboards and automating processes in Excel and VBA;
- ◆ Masterclasses and networking sessions with the MBA Fast-Track cohort (practicing executives and managers);
- ◆ Personalized coaching and individual project follow-up.

ASSESSMENT AND VALIDATION

Method	Indicative weight
Continuous assessment (case studies, engagements, participation)	30 %
Semester exams	30 %
Applied research thesis and defense	25 %
Professional internship and report	15 %

- Coefficient of 2: specialty subjects, the thesis, and the internship;
- Coefficient of 1: common and cross-disciplinary courses;
- The semester is validated from an overall average of 10/20, and the semester's 30 ECTS are then earned.

05 CAREERS & PARTNERSHIPS

Débouchés & partenariats

CAREER TRACKS

Internal Audit and Risk Management

Become the guarantor of operational control and internal audit.

KEY COURSES

Internal Audit, Risk Mapping, and Internal Control · Corporate Audit and Internal Control · Operational and Strategic Audit and Performance Management

CAREER PATHS

Internal Auditor · Head of Internal Audit · Head of Internal Control · Risk and Compliance Manager

Statutory Audit and Chartered Accountancy

Certify financial statements and support the path toward chartered accountancy.

KEY COURSES

Financial Audit and Statutory Auditing · Statutory Audit and Organizational Audit · Corporate Accounting and Group Taxation

CAREER PATHS

External Auditor · Audit Engagement Manager · Trainee Chartered Accountant · Statutory Auditor (certification required)

Management Control and Performance Management

Make the numbers talk and steer performance.

KEY COURSES

Advanced Management Control and Budgetary Control · Cost Accounting and Budget Management · Operational Audit and Performance Management

CAREER PATHS

Management Controller · Head of Management Control · Management Control Director · Business Analyst · Reporting Manager

Accounting, Consolidation, and IFRS Standards

Produce and ensure the reliability of group financial information.

KEY COURSES

Consolidation and International Accounting (IFRS) · Advanced General and Corporate Accounting · IFRS Standards and International Accounting · Cash Management and Financial Communication

CAREER PATHS

Consolidation Officer · Chief Accountant · Head of Accounting · Financial Reporting Manager · Group Finance Executive

Organizational and Performance Consulting

Diagnose, recommend, and transform.

KEY COURSES

Consulting Techniques and Audit Methodology · Consulting, Project Management, and Audit Management · Corporate Strategy and Governance

CAREER PATHS

Organizational and Performance Consultant · Management Consultant · Transformation Project Manager · Engagement Manager

Data, Compliance, and Information Systems Auditing

Audit and secure processes in the data era.

KEY COURSES

Audit Data Analytics, VBA, and Information Systems Auditing · Professional Uses of AI and Data · Advanced Taxation and Compliance

CAREER PATHS

Information Systems Auditor · Data Auditor · Compliance Manager · IT Internal Controller · Data Governance Consultant

FURTHER STUDIES

- ◆ Complete the pathway with the Executive MBA Fast-Track (90 ECTS, 12 months);
- ◆ Pursue the chartered accountancy track (DSCG, DEC);
- ◆ Aim for an international professional certification (CIA, CISA).

ACADEMIC PARTNER

A DUAL DEGREE WITH ESG PARIS

A dual degree, two forms of recognition: MBA in Audit and Management Control awarded through the ESG Paris partnership, and Master's Degree in Financial Management, accredited by the MESRS (Côte d'Ivoire).

Thesis + internship

DEFENDED PROFESSIONAL...

Bac+3

OR DIRECT ENTRY INTO MASTER...

Hybrid format

IN-PERSON AND REMOTE,...

GET CERTIFIED WITH ICAD EXECUTIVE EDUCATION

The Institute for Executives and Managers (ICAD) offers professional certificates made up of stackable skill blocks shared with the degree's coursework. Blocks completed within a certificate can be recognized toward a degree, and vice versa.

ICAD professional certificate	ECTS
CERT-CGR-01 – Management Control and Performance Management	10
CERT-CGR-02 – Risk Management and Compliance	9
CERT-CGR-04 – Internal Audit and Risk Management	11
CERT-CGR-05 – Consolidation and IFRS Standards	10
CERT-FIN-01 – Chief Administrative and Financial Officer (CAFO)	11
CERT-FIN-02 – Annual Closing and SYSCOHADA Financial Statements	9
CERT-FIN-05 – Tax Engineering and Optimization	9
CERT-SI-02 – Information Systems Security	8

06 ADMISSION & TUITION

Admission & frais de scolarité

ADMISSION PROCESS

1	2	3	4
Online application	File review	Motivation interview	Enrollment
File and transcripts on ufra-esg.org	Assessment by the admission committee	On campus or by videoconference	Admission decision and confirmation

ENTRY REQUIREMENTS

Your background	You enter	Requirements
Completed Bac+3 (180 ECTS) in management, accounting, finance, or audit	Master 1 – Common Foundation and Audit Track	Solid foundations in general accounting and management
Completed Bac+4 or Master 1 obtained	Master 2 – Audit and Management Control	Mastery of advanced accounting and a defined professional project
Working professional or career changer	Master 1 or Master 2 (prior learning assessment)	Significant experience in accounting, audit, control, or a professional firm

FEES 2026-2027

Hybrid (in-person and remote), compatible with a professional activity. Duration: 2 years. Language of instruction: French. Intake: 2026–2027 academic year.

APPLICATIONS OPEN – 2026-2027 INTAKE

Candidatures ouvertes – Rentrée 2026–2027

[UFRA-ESG.ORG](https://ufra-esg.org)



07 CAMPUS LIFE

Vie de campus

- ◆ Cocody Riviera 3 campus: library, study spaces and project rooms
- ◆ Competitions, business games and inter-school projects all year long
- ◆ Student societies: entrepreneurship, debate & public speaking, sports, culture
- ◆ Career support: annual corporate forum, alumni mentoring

ADDRESS

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APPLY

ufra-esg.org
Intake: October 2026