

CNCC and OEC Professional Qualification details

The “expertise comptable” syllabus is the main route to become a chartered accountant (OEC) and a statutory auditor (CNCC) in France.

The French prequalification accounting syllabus includes **two successive diplomas, a three-year period of practical training and a final exam.**

The prime role of the Ministry of Higher Education at each step of the syllabus, design and examinations, and the strong administrative supervision of the two Ministries of Economy/Finance (for OEC) and Justice (for CNCC), ensures the independence, stability and quality of the accounting syllabus. The Profession is fully involved in all the process, procedures and quality control, but does not lead or decide, except for the three-year practical training period. All the decisions and orientations are adopted by consensus.

1) Bachelor level: *Diplôme de Comptabilité et de Gestion (DCG)*, 180 ECTS

The DCG exams (13 tests and 1 optional test) are organized once a year at a local level on the same date for all the candidates and on national subjects.

2) Master level: *Diplôme Supérieur de Comptabilité et de Gestion (DSCG)*, 120 ECTS

The DSCG exams (7 tests and 1 optional test) are organized once a year at a local level on the same date for all the candidates and on national subjects.

For both exams, the DCG and DSCG, the President and the members of the national examination board are appointed by the Minister of Higher Education (ministerial orders), on the base of a mixed composition (academics and representatives of the two Professional Bodies, OEC and CNCC). The candidate’s papers are graded under a double-blind marked up system based on a national scale. This method guaranties the neutrality and the equity of the corrections. The examinations committee who elaborates the subjects, the scales and corrects the papers is covered by law.

Some university degrees get exemptions after a review of their content.

3) Practical training

The 3 years of practical experience in an accounting/auditing firm are organized and supervised by the OEC, in cooperation with the CNCC

This three-year period includes compulsory seminars on professional competences. Both practical experience and seminars, prepare the aspiring chartered accountant and/or the statutory auditor to the final examination (DEC).

In the accounting / auditing firm, the trainee has a mentor who is a chartered accountant and statutory auditor. The mentor is responsible for the quality of the practical training.

The trainee has also a supervisor who is an independent professional accountant (without any connection with the mentor) appointed by the OEC regional council where the trainee is registered. His/her role is to supervise the attendance at work and make sure that the trainee respects all his obligations:

- e-learning courses (112 hours of e-learning over 3 years) and day-seminars (22 day-seminars over 3 years) based on:
 - professional values and ethics,

- professional rules and standards,
- auditing standards,
- management,
- professional communication,
- 4 six-month activity reports (over the last two years) on a practical situation, commented and signed by the mentor and the supervisor
- an annual statement of activities commented and signed by the mentor and the supervisor

All along the practical training period, sanctions may be applied if the trainee does not satisfy his/her obligations.

If the trainee has fully complied with his obligations at the end of the three-year period, the OEC regional council delivers a training attestation which is required to register for the final exams (DEC).

4) Final exam: *diplôme d'expertise comptable* (DEC)

The DEC exams are accessible after the three-year practical training period. They are organized and delivered by the Ministry of Higher Education and Research, on a national level, in Paris, in May and November:

- 1 written test (1 hour, multiple choice questions) based on ethics and professional rules for both chartered accountants and statutory auditors;
- 1 written case study in statutory audit and contractual audit (4,5 hours, professional documentation allowed); the objective is to ensure that the candidate can defend an opinion (to certify or not the financial statements) and discuss a complex situation. The professional aspect of this test is reinforced by the fact that it is an open book exam.
- 1 oral test to defend his 100-page professional dissertation (1hour). The ability to perform research and analyse in depth a problem is important for future professionals who are willing to provide a large range of services based on strategy and consulting. The best thesis are published by the CSOEC.

The composition of the examination board is covered by law. The President and the members of the national examination board are appointed by the Minister of Higher Education (ministerial orders), on the base of a mixed composition (academics and representatives of the two Professional Bodies, OEC and CNCC). Papers are graded according the same process as for the DCG and DSCG.

About 1 100-1 200 candidates pass the DEC each year.

The DEC includes the knowledge required by the EU directive on audits (Directive 2014/56/EU):

- risk management and internal control;
- auditing and professional skills;
- legal requirements and professional standards relating to statutory audit and statutory auditors;
- international auditing standards;
- professional ethics and independence.