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The work of Eustache relate to the quality of the audit, on the piloting of organizations specifically on internal control and corporate governance. In 2010 he organized the conference of the Research on audit quality.

Eustache authored numerous books including "The corporate governance: an approach to auditing and internal control" and articles published in *Comptabilité Control Audit*; *Management Science Review*, and *Audit*.

Professor Ebondo was coordinator of the Cluster Information & Finance, Consultant in audit firms, Internal Auditor, Chief Administrative and Financial Expert to the French Ministry of Higher Education and Research.

Topic: **« Content Analysis of the Chairman report on the
internal control and risk management»**

Abstract:

This study analyzes that French companies subject to the Financial Security of Law comply with existing obligations in Corporate Governance, internal control and Risk management. The results indicate that 50% of French companies have opted for the repository of Financial Markets Authority, 34% for the COSO and 16% for another. The French companies do not comply with all disclosure requirement on governance, internal control and risk management, this is particularly true for the index in internal accounting and financial control despite some scores. Furthermore, although the literature on disclosure of information has always shown a positive relationship between the traditional characteristics of the firm (size, sector, growth opportunities, financial profitability, leverage, complexity), this assumption is not supported as part of the disclosure of information on governance, internal control and risk management. For cons, the inclusion of the variable "internal control framework" used as an explanatory variable scores disclosure shows the framework of the Financial Authority Markets as one that promotes high-quality information.