

SPRING SEMESTER 2025-2026

Classes taught in English

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IAE



UCA | **IAE** CLERMONT AUVERGNE
School of Management

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- The courses offer is subjected to the vote of the university authorities.
- You need to be admitted by the professor before attending a Master 2 course, please provide the international relations service your transcripts of records in order to allow professors to check if you validated the prerequisites necessary to a good understanding of their course.
- Courses taught in English will open only if a sufficient number of students register. In the case one course taught in English is not organized, students who chose this course will have the possibility to attend it in French language or to choose another course.
- Learning Agreement: Any party can request changes to the study programme within two weeks after the start of each semester. These changes should be agreed by all parties as soon as possible, within two-weeks following.
- Attendance at each course is compulsory, after submission of the final Learning Agreement. Three justified absences from each course are accepted upon presentation of an official certificate within 3 days of the absence.

SPRING SEMESTER FROM JANUARY 2026 TO MAY 2026

Classes Code	Classes for Incoming Students (SPRING Semester)	Level	ECTS	Lecture Classes Hours	Tutorial Classes Hours	TYPE OF EXAM Continuous Control : CC / Final Exam : ET
UNDERGRADUATE LEVEL						
Bachelor 1st Year Level - Management - International Track						
Z104M064	Anglais Appliqu�� l'Economie et la Gestion English Applied to Economics and Management	Bachelor 1	2	X	15	CC
Z104M065	Anglais : Outils Linguistiques pour la Gestion Linguistic Tools for Management	Bachelor 1	1	X	7,5	CC
2104M002	Business English and English Conversation	Bachelor 1	2	X	42,5	CC
1103BU12	Macroeconomics 1: Aggregate Functions and Macroeconomic Equilibrium	Bachelor 1	6	30	15	ET
Bachelor 2nd Year Level - Management						
2204M003	Anglais des Affaires et Anglais de Conversation Business English and English Conversation	Bachelor 2	3	X	22,5	CC
Bachelor 2nd Year Level - Management - International Track						
1204DU11	Banking and Financial Markets	Bachelor 2	3	20	X	ET
1204DU12	Probability 2 and Additional Topics in Algebra and Analysis	Bachelor 2	6	30	15	CC
Bachelor 3rd Year Level Management track Accounting and Finance						
LICENCE 3^{��me} ann��e Gestion parcours Comptabilit�� Finance						
1304M030	Anglais des Affaires / Business English	Bachelor 3	3	X	20	CC
Bachelor 3rd Year Level Business Administration						
5304M038	Computing and Digital Uses	Bachelor 3	1	X	20	CC
5304FU07	Customer Relationship Management	Bachelor 3	6	20	9	CC
2304M015	Doing Business in Different Cultures	Bachelor 3	2	10	15	CC
5304FU08	Financial Accounting	Bachelor 3	6	20	9	CC
5304FU14	International Marketing	Bachelor 3	3	20	X	CC
2304FU11	Introduction to Quantitative Finance	Bachelor 3	6	20	9	CC
2304FU17	Introduction to Audit	Bachelor 3	6	20	9	CC
5304M037	Microfinance and Green Performance	Bachelor 3	3	20	X	CC
5304FU12	Professional and Personal Project	Bachelor 3	3	X	16	CC
GRADUATE LEVEL						
Classes Code	Classes for Incoming Students (SPRING Semester)	Level	ECTS	Lecture Classes Hours	Tutorial Classes Hours	TYPE OF EXAM Continuous Control : CC / Final Exam : ET
Master 2nd Year Level in Finance - International Audit and Corporate Finance (IACF)						
Z710M029	Advanced Corporate Finance	Master 2	6	20	X	CC
Z710M025	Data Analysis - <i>Only for Full Year mobility students - Classes start in November</i>	Master 2	6	15	10	CC
Z5A8M102	Ecological Economics	Master 2	6	20	X	ET
Z710M028	Entrepreneurial Finance - <i>Only for Full Year mobility students - Classes start in November</i>	Master 2	6	20	X	CC
Z5ABM101	Private Equity - <i>Only for Full Year mobility students - Classes start in November</i>	Master 2	6	20	X	CC
Z710M024	Sustainable Finance	Master 2	6	20	X	CC
Master 2nd Year Level in Marketing Sales - International Business - DCIB						
2511M037	International Marketing	Master 2	3	18	X	CC

SYLLABI UNDERGRADUATE LEVEL

UNDERGRADUATE LEVEL				
Level	ECTS	Code	Name	Content
Bachelor 1 st Year Level	2	Z104AU26	Anglais Appliqu�� �� l'Economie et la Gestion English Applied to Economics and Management	<p>Student Learning Outcomes:</p> <p>This course is intended to provide the students with the most common vocabulary used in Business and Economics.</p> <ul style="list-style-type: none"> - After the class, students will be able to: Read and analyse graphs, charts and Diagrams. - Use correctly the technical vocabulary to describe trends and changes in the economic environment. - Argue and debate about Business and Economics topics in a structured way.
Bachelor 1 st Year Level	1	Z104M065	Anglais : Outils Linguistiques pour la Gestion / Linguistic Tools for Management	<p>Student Learning Objectives:</p> <p>Build on the level acquired previously in the 5 skills: understanding spoken and written English, expressing oneself orally and in writing, interacting in English</p> <p>Strengthen grammar skills to prepare students for the TOEIC and the SIM tests</p> <p>Acquisition of technical vocabulary (economic and business English)</p> <p>Acquisition of professional-based skills: making presentations, writing business letters, etc.</p> <p>Course Structure: small groups of 20 students approximately.</p> <p>The course is based on discussion and interactivity, as well as activities (grammar and vocabulary exercises, debates, understanding video footages, etc.)</p> <p>Topic Outline:</p> <p>Individual oral presentations either on the current affairs or on social, economic or business topics + discussions on these topics.</p> <p>Discussions and oral or writing activities on topics related to economics, society or current affairs, starting from different types of media (videos, texts, recordings). Topics covered last year included the sharing economy (Airbnb), the cashless economy, money and overindebtedness, etc.</p> <p>Grammar revisions</p> <p>Oral comprehension, especially news topics</p>
Bachelor 1 st Year Level	2	L1GEST01	Business English and English Conversation	<p>Student Learning Outcomes: Level 1</p> <p>This course is intended to provide the students with the most common vocabulary used in Business and Economics.</p> <p>After the class, students will be able to:</p> <ul style="list-style-type: none"> -Read and analyse graphs, charts and Diagrams. -Use correctly the technical vocabulary to describe trends and changes in the economic environment. -Argue and debate about Business and Economics topics in a structured way.
Bachelor 1 st Year Level	6	1103BU12	Macroeconomics 1: Aggregate Functions and Macroeconomic Equilibrium	<p>Student Learning Outcomes:</p> <p>Macroeconomic modelling consists in (i) elaborating macroeconomic functions and (ii) studying macroeconomic equilibrium.</p> <p>This course is a follow up of Semester 1 course (Introduction to Economics).</p> <p>Objectives include:</p> <ul style="list-style-type: none"> - two main macroeconomic functions: the consumption function and the investment function - introduce the financial markets, money demand and supply. - the study of macroeconomic equilibrium from a Keynesian approach. - understand more elaborated macroeconomic modelling such as the IS-LM (or Aggregate Supply – Aggregate Demand) framework.
Bachelor 2 nd Year Level	3	1203DU17	Anglais des Affaires et Anglais de Conversation / Business English and English Conversation	<p>Student Learning Outcomes: Level 2</p> <p>This course is intended to provide the students with the most common vocabulary used in Business and Economics.</p> <p>After the class, students will be able to:</p> <ul style="list-style-type: none"> - Read and analyse graphs, charts and Diagrams. - Use correctly the technical vocabulary to describe trends and changes in the economic environment. - Argue and debate about Business and Economics topics in a structured way.
Bachelor 2 nd Year Level	3	1204DU11	Banking and Financial Markets	<p>Student Learning Outcomes:</p> <ul style="list-style-type: none"> • The objective of the course is to provide students with an introduction to the banking firms and financial markets. Initially, the focus will be on the description of the nature and economic functions of the different types of banks. We will discuss why banks exist, what their main activities are, why they are of particular importance for the financial system and the real economy of a country. The second part of the course will then be used to cover specific aspects of financial markets in more detail. Emphasis will be put on their players and instruments, in order to provide a more detailed knowledge about risk/return characteristics and price determination. • It is expected that students will develop critical skills in assessing the relevance of the principles of financial intermediation. <p>Topic Outline:</p> <ul style="list-style-type: none"> • Chapter 1: Overview of the financial system • Chapter 2: Business of banking

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Bachelor 2 nd Year Level	6	1204DU12	Probability 2 and Additional Topics in Algebra and Analysis	<p><u>Course learning Objectives:</u></p> <p>Students will acquire methods to organize concrete random situations, through classical discrete and continuous probabilistic models, read statistical tables. In addition, they will learn method and specific vocabulary for eigenvalues, matrix diagonalization and numerical/recursive sequences.</p> <p><u>Course Content:</u></p> <p>Chapter V – Continuous probability laws 1/ Cumulative distribution function (CDF), 2/ Probability Density function, 3/ Gaussian law, 4/ Statistical tables</p> <p>Chapter VI – Limit theorems 1/ Theorems and method, 2/ Approximation of a binomial law by a Poisson law (2 cases), 3/ Approximation of a binomial law by a Normal law</p> <p>Chapter VII – Eigenvalues and diagonalization 1/ Characteristic polynomial and Eigenvalues, 2/ First application: Invertible n-by-n square matrix, 3/ Eigenspaces and eigenvectors, 4/ Main application: Diagonal matrix and change of basis matrix</p> <p>Chapter VIII – Sequences 1/ numerical sequences, 2/ recursive sequences</p>
Bachelor 3 rd Year Level Accounting and Finance LV Programme	3	1304M030	Anglais des Affaires / Business English	<p><u>Student Learning Outcomes:</u></p> <p>The aim of this course is to help students improve their skills and abilities in business English. Companies such as Amazon, Zappos and Google will be analysed. The digital transformation and how it impacts the way business is organized will be a common theme throughout the lessons. The way the multisided platforms have changed the business landscape will be discussed and analysed.</p>
Bachelor 3 rd Year Level Business Administration Programme	1	5304M038	Computing and Digital Uses	<p>This course is for anyone who wants to work with Excel on a regular basis, for self-taught learners with well-developed basic skills, who want to fill gaps in their knowledge and for anyone wanting to consolidate their knowledge of Excel. In this Advanced excel program titled as "Computer training", students will learn the usage of Subtotals, pivot tables, and pivot Charts.</p> <p>Apart from this, we will learn advanced excel and statistical functions. This Advanced Microsoft Excel training class is designed for students to gain the skills necessary to use pivot tables, audit and analyze worksheet data, utilize data tools, collaborate with others, and create and manage macros.</p> <p>At the course end, we will also dedicate some time in learning basics of visual basic which will definitely help students in future.</p>
Bachelor 3 rd Year Level Business Administration Programme	6	5304FU07	Customer Relationship Management	<p><u>Student Learning Outcomes:</u></p> <p>Customer Relationship Management (CRM) is nowadays an important component of any business activity. Its main principles may also be implemented in non-profit organizations. The aim of this course is to highlight the various aspects of customer relationship, through theoretical notions, practical case studies, videos and testimonies, etc.</p> <p>At the end of this course, each student should be able to:</p> <ul style="list-style-type: none"> -Identify the key principles of a Client Relationship, mutually and sustainably efficient, - Prepare a strategic and operational analysis of the CRM approach developed in a given situation, - Take into account the modern context ("Brick & mortar"), <p><u>Topic Outline:</u></p> <ol style="list-style-type: none"> 1. Introduction – Extended definition of the CRM. New rules in a digitalized world. 2. Key components of the CRM. Analyzing a CRM approach from both points of view (seller vs. client). 3. Implementing a relational strategy. 4. Importance of social media in a CRM approach. 5. Client information, basis of the CRM. Client data, from collect to utilization. 6. Building a CRM approach. Implementing a CRM approach. A multichannel and multilanguage understanding. 7. Channels of a CRM approach. Managing the relationship through direct calls, call centre, video and picture. 8. Websites and CRM. Viral Web viral and Web content. 9. Evaluating a CRM approach. Performance indicators and CRM improvement.
Bachelor 3 rd Year Level Business Administration Programme	2	4304M034	Doing Business in Different Cultures	<p><u>Student Learning Objectives:</u></p> <p>As the world increasingly becomes a global village with Multinationals spreading their areas of influence around the world, businessmen accordingly are being asked to negotiate with people whose culture makes them think and react in very different ways. Contracts can be signed or rejected on details that are a result of cultural differences.</p> <p><u>Student Learning Outcomes:</u></p> <p>To understand the theories of intercultural differences and identify probable cultural pitfalls while doing business abroad To be able to implement these theories to find solutions to specific problems in business negotiations To introduce the students to the Asian culture that is very much in the economic and business news, namely India and China</p> <p><u>Course Structure:</u></p> <p>The course will be conducted with presentations, short lectures on theories, case studies and role plays, debates, and video and film analyses. Students will be required to participate actively and share personal experiences as well.</p> <p><u>Topic Outline:</u></p> <p>Determinants of culture in regard to Management Impact of culture on negotiations and communication (Business culture in Asia) International Mergers and acquisitions Culture and Corporate Strategy</p>

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Bachelor 3 rd Year Level Business Administration Programme	6	5304FU08	Financial Accounting	<p>Student Learning Outcomes:</p> <p>All decisions in a business organization are made in accordance with how they will affect the organization's financial performance and future financial health. This course is an introduction to Financial Accounting practices. It begins by viewing the financial accounting system as a language, and familiarizes students with the structure, usage, conventions of accounting. The Balance sheet, income statement, and Shareholders' Equity will be studied, including transaction analysis and information processing for a service and merchandising concern, and measurement and reporting of assets, liabilities, and equity.</p> <ul style="list-style-type: none"> - Understand Accounting and its Environment - Understand the underlying accounting concepts, principles, and Reporting Requirements - Review the legal forms of business organisations and ownerships. - Understand the process of the accounting information system - Identify financial statements and their inter-relationships - Review the firm's controls over cash, including bank reconciliations - Use Financial Statements to evaluate operational performance.
Bachelor 3 rd Year Level Business Administration Programme	3	5304FU14	International Marketing	<p>Student Learning Outcomes:</p> <ul style="list-style-type: none"> - International marketing continues to grow in both importance and complexity. - Challenges and opportunities for companies include better targeting, enhanced creativity, new market horizons and results driven communication. <p>Competences to be obtained:</p> <ul style="list-style-type: none"> - The objective of this module is to give a better understanding of the challenges facing companies today on the international stage and to maximize the marketing and communication opportunity. <p>Programme of the module:</p> <ul style="list-style-type: none"> - To review the basic principles and choices for company marketing and communication. - To understand and develop marketing and communication strategy for international development. - To identify and use key elements in a marketing and communication plan. - To develop and design concepts for specific international situations and to identified targets.
Bachelor 3 rd Year Level Business Administration Programme	6	2304FU11	Introduction to Quantitative Finance	<p>Student Learning Outcomes:</p> <ul style="list-style-type: none"> • Given any two of interest rate, present value, or future value, calculate the third based on simple or compound interest. • Write the equation of value given a set of cash flows and an interest rate. • Given an annuity with level or non-level payments, immediate (or due), payable monthly, (or payable continuously), and any three of present value, future value, interest rate, payment, and term calculate the remaining two items. • Given any four of term of loan, interest rate, payment amount, payment period, principal, calculate the remaining items. • Given any four of price, redemption value, yield rate, coupon rate, and term of bond, calculate the remaining item. • Calculate the current value of a set of cash flows. • Construct an investment portfolio to fully immunize a set of liability cash flows <p>Topic Outline:</p> <ul style="list-style-type: none"> • Chapter 1: Simple interest and simple discount • Chapter 2: Compound interest and Compound discount • Chapter 3: Annuities • Chapter 4: Investment decision • Chapter 5: Loan repayment • Chapter 6: Bonds
Bachelor 3 rd Year Level Business Administration Programme	6	2304FU17	Introduction to Audit	Not provided yet

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Bachelor 3 rd Year Level Business Administration Programme	3	L3BA02	<p>Microfinance and Green Performance</p> <p>A strong working knowledge of English, spoken and written Basic financial vocabulary This course is an introduction to microfinance and green performance. It will provide background in these fields as well as an overview of the main stakeholders, tools and initiatives in the microfinance industry. It will highlight the need to balance financial, social and green performance not only for the welfare of customers but also for the sustainability of the microfinance institution.</p> <p>The course documents, exercise sheets, and the correction of the assessments are made available progressively on the ENT, under "Cours en ligne / Licence Droit – Economie – Gestion / L3 bilingue/ Introduction to microfinance and social performance. Chapter 1: introduction to microfinance and social performance : - History and definitions - Main actors and stakeholders - Rating/Auditing/Information Services Chapter 2: Clients - Who are microfinance clients? - How do borrowers use microcredit loans? - How do savings services help poor people? Chapter 3: Microfinance providers: Governments - MFIs and FSPs: NGOs, Credit unions, Banks, NBFIs / NBFCs, Fintechs Chapter 4: Impact, social and green performance - How does microfinance help the poor? - The triple mission - Transparency - Assessing social and green performance Chapter 5: Issues and challenges - Mission drift - Predatory lenders - Financial vs social performance</p> <p>This course includes case studies, pairwork, presentations, exercises, videos and handouts.</p>
Bachelor 3 rd Year Level Business Administration Programme	3	5304FU12	<p>Professional and Personal Project</p> <p><u>Student Learning Outcomes:</u> Facilitating job and placement finding by: <ul style="list-style-type: none"> • Understanding an employer's need by an appropriate understanding of the job/placement requisites • Understanding how a C.V. should work • Understanding the workings of a cover letter • Understanding how to be successful in an interview <u>Topic Outline:</u> <ul style="list-style-type: none"> • Efficient job/placement search • A clear and well-conceived CV/ Resumé • An efficient Cover Letter • A successful job/placement interview • The magic circle: Job offer-CV-Cover Letter- Interview Understanding the workings of a cover letter </p>



SYLLABI GRADUATE LEVEL

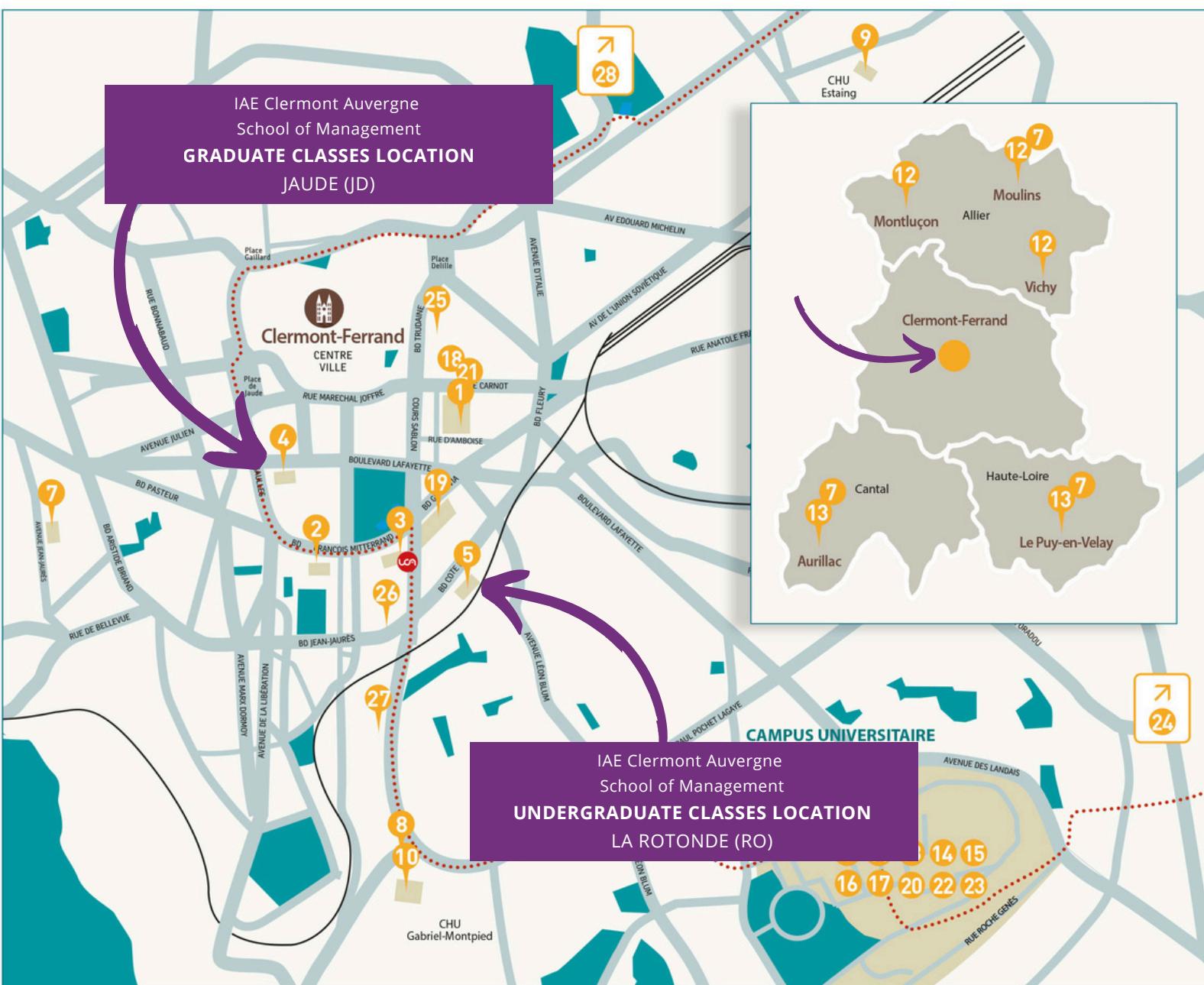
GRADUATE LEVEL				
Level	ECTS	Code	Name	Content
Master 2 nd Year Level IACF Programme	6	M2IACF02	Advanced Corporate Finance	<p><u>Course prerequisite:</u> To take this course you should already have knowledge of the general principles of financial mathematics.</p> <p><u>Student Learning Outcomes:</u> To understand the importance of a company valuation, its environment and practices, as well as the main techniques used. To analyse the dividend policy and its impact on the company's financial policy. To analyse share value: mechanisms, expected effects and measurement of followed policies. followed.</p> <p><u>Course Structure:</u> 21hours of Lectures - To complete this course, students must fulfill compulsory activities (homework assignments) and take a final exam.</p> <p><u>Topic Outline:</u> Part I : Company Valuation 1. Economic environment and fundamentals of valuation - 1. Valuation issues - 2. Economic context of the valuation - 3. Business valuation process - 2. Valuation by flows - 1. Fundamentals of the financial approach - 2. Dividend discounting models 3. Discounting of cash flows attributable to shareholders - 3. Comparative valuation - 1. Definition, rationale and characteristics of the comparative method - 2. Use of the comparative method (choice of drivers) - 4. Asset valuation methods - 1. Adjusted net book value - 2. Goodwill-based approach - 5. Different limitations of valuation methods - 94 - ARCEUIL «Activité universitaire de formation et de recherche dans le domaine des sciences de gestion et du management RE/IAE » Part II: Financial engineering 1. Dividend policy - 1. Practical details of dividend policy - 2. Informational content of the dividend policy - 3. Main theories explaining dividend policy - 4. Alternatives to cash dividend payments - 2. Dividend value management - 1. Alternative to the dividend policy: Share buy-backs - 2. Restructuring operations - 3. Initial public offerings (IPOs)</p> <p><u>Textbook & Course Materials:</u> • Lecture slideshows • Copeland, T. S., Weston, F., & Shastri, K. (2005), "Financial Theory and Corporate Policy," Fourth Edition, Addison Wesley, Chapter 12 & 15 (12 & 14 in 4th edition dated (2014)). • Damodaran, A. : Investment Valuation.: Tools and Techniques for Determining the Value of Any Asset</p>
Master 2 nd Year Level IACF Programme	6	4510M025	Data Analysis	The course is a reminder of basic statistical notions, especially estimation (point estimators, confidence intervals) and hypotheses testing, and how to apply the methods to different types of data. Examples on real economic or financial data are analyzed throughout the course.
Master 2 nd Year Level IACF Programme	6	M2IACF03	Ecological Economics	Pending Information
Master 2 nd Year Level IACF Programme	6	4510M030	Entrepreneurial Finance	<p><u>Objectives :</u> The course addresses key challenges of entrepreneurs and their financial managers: how much money can and should be raised; when should it be raised and from whom; what is a reasonable valuation of the company; and how should funding be structured. How to incentivize employees and prepare for an exit decision.</p> <p><u>Course format :</u> The class follows the life cycle of an illustrative venture to illustrate the key concepts of entrepreneurial finance and the different relevant roles. Active participation is expected, and so is preparation before the lectures. Relevant articles and videos will be shared with the students in addition to the references provided in the bibliography.</p> <p><u>Course outline:</u> Financing innovation and new business : The importance of innovation and entrepreneurship / Specific challenges for financial managers Evaluating financing needs : Business model and assumptions / Financial modelling and cash flow forecast Financing solutions : Investors typology / Term sheet economics Valuation methods : Venture Capital method / Discounted Cash Flow approach Financing life cycle : Rounds and Cap Table / Exit</p>
Master 2 nd Year Level DCIB	3	2511M037	International Marketing	<p><u>Student Learning Objectives:</u> Develop the skills Relational & Interculturals / Pilot the International Business Development / Developing sales action & relationship / Sales team management / Lead sales strategy / Trading and selling in B2B context</p> <p>This course focuses on fundamental, strategic and operational knowledge of international marketing</p> <p><u>Objective 1:</u> Know the fundamental principles of International Marketing</p> <p><u>Objective 2:</u> Define an International Marketing strategy</p> <p><u>Objective 3:</u> Apply what you've learned to real-world cases</p> <p><u>Objective 4:</u> Present an International Marketing Strategy</p>
Master 2 nd Year Level IACF Programme	6	Z5ABM021	Private Equity	<p><u>Course Learning objectives:</u> To know what Private Equity means, To understand why firms merge, To know the main forms of restructure, To learn the problem of corporate governance.</p> <p><u>Course content :</u> (ventilation CM, TD, cas, jeux, autres et ventilation du volume horaire, documents mis à disposition des étudiants) - The seminar is divided into two parts: theory and practical knowledge of Private Equity with applications. The seminar will be conducted with PowerPoint slides and will involve some documents distributed throughout the seminar.</p> <p>This seminar provides an overview of Private Equity: forms, implications and consequences.</p> <p>First of all we develop the definition, the main characteristics and the world evolution. Then, we speak about the different forms of Private Equity (Mergers and Acquisitions, Going Private Transactions, Leveraged Buy Out, Public to Private, IPO...) with an international point of view (contrast between the USA and Europe...). Finally, we elaborate a method to measure the performance of these transactions with some applications.</p>

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Master 2 nd Year Level IACF Programme	6	4510M031	Sustainable Finance	<p>Course Learning Objectives:</p> <p>Be aware, understand and be able to cope with the main ethical issues in finance Be able to master the basics of socially responsible investing (SRI) and ESG ratings</p> <p>Introduction to Finance Ethics and Sustainable Finance: Be aware, understand and be able to cope with the main ethical issues in finance - Be able to master the basics of socially responsible investing (SRI) and ESG ratings Chapter 1 – Finance & Ethics Chapter 2 – Socially Responsible Investments</p> <p>Boatright, J. R. (ed.), 2010, <i>Finance Ethics: Critical Issues in Theory and Practice</i>, Wiley, 592p. ARTICLES Renneboog, L., Ter Horst, J., & Zhang, C. (2008). Socially responsible investments: Institutional aspects, performance, and investor behavior. <i>Journal of Banking & Finance</i>, 32(9), 1723-1742.</p>
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IAE CLERMONT AUVERGNE LOCATION



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