



UNIVERSITÀ
DEGLI STUDI
FIRENZE



IMPLEMENTATION OF ANNEX 2

**to the Original Double Degree Agreement Signed on 23rd May 2022
and Amended Annex 2 Signed on 10th May 2024**

within the

**MASTER'S DEGREE IN
ACCOUNTING, AUDITING, AND CONTROL**
University of Florence

and

**MASTER'S DEGREE IN
FINANCE AND ACCOUNTING**
University of Bamberg

CONVERSION OF GRADES OBTAINED IN THE EXAMS TAKEN AND IN THE FINAL THESIS FROM THE GERMAN SYSTEM TO THE ITALIAN SYSTEM

A – EXAMS

The grading system at the University of Bamberg is structured on a scale ranging from 1 (indicative of outstanding performance) to 5 (denoting failure to pass), with a minimum requisite score of 4 to achieve a pass status. A grade higher than 1.5 is classified as outstanding. Conversely, the University of Florence (UNIFI) employs a grading scale that extends from 0 (signifying failure to pass) to 30 (representative of outstanding achievement), with a threshold of 18 required for passing. The designation of "laude" is reserved for students who demonstrate exceptional performance.

In the process of academic evaluation, grades awarded for examinations at the University of Bamberg shall undergo conversion at the University of Florence in alignment with the ERASMUS conversion table mutually agreed upon by the two institutions. In case a specific conversion table is not available, the ERASMUS conversion standards applicable to Italy and Germany will be employed. Should neither of these reference tools be available, the conversion of grades from examinations will adhere to the following table, hereby established to facilitate the translation of academic achievements:

German grade	Italian grade
1	30 cum laude
$1 < grade \leq 1.3$	30
$1.3 < grade \leq 1.7$	29
$1.7 < grade \leq 2$	28
	27
$2 < grade \leq 2.3$	26
$2.3 < grade \leq 2.7$	25
	24
	23
$3 < grade \leq 3.3$	22
	21
$3.3 < grade \leq 3.7$	20
	19
$3.7 < grade \leq 4$	18

B – FINAL THESIS

The determination of the final grade for the Master's Degree at the University of Bamberg is predicated upon the cumulative weighted average of all examinations undertaken throughout the duration of the program, inclusive of the Master Thesis. This final grade is assessed within a spectrum ranging from 1 (denoting outstanding achievement) to 5 (indicative of failure to pass).

Conversely, the final grade for the Master's Degree at the University of Florence (UNIFI) is established through a comprehensive process that entails:

- The computation of the weighted average of all examinations conducted during the academic program;
- The subsequent rescaling of this calculated average onto a grading scale extending from 0 (signifying failure to pass) to 110 (representing outstanding achievement);
- The addition of 1/3 point for every 30 cum laude obtained during the program;
- The addition of the thesis discussion grade, which is evaluated on a scale from 0 (denoting failure to pass) to 7 (indicative of outstanding performance), to the previously mentioned average.

For the purpose of facilitating a transparent and equitable conversion of academic achievements, specifically concerning the Master Thesis, the following table delineates the conversion methodology for grades obtained:

German grade	Italian grade
$1 \leq \textit{grade} \leq 1.3$	7 (cum laude if applicable)
$1.3 < \textit{grade} \leq 1.7$	7
$1.7 < \textit{grade} \leq 2$	6
$2 < \textit{grade} \leq 2.3$	5
$2.3 < \textit{grade} \leq 2.7$	4
$2.7 < \textit{grade} \leq 3$	3
$3 < \textit{grade} \leq 3.7$	2
$3.7 < \textit{grade} \leq 4$	1