

University of Florence
Master's Degree
in ACCOUNTING, AUDITING AND CONTROL
Ministerial Decree 22/10/2004, no. 270
Teaching regulations - academic year 2022/2023

Note: Please be aware that the only official version is the Italian document titled “Regolamento Didattico”. This document contains a translation in English of the original document “Regolamento Didattico” intended at facilitating the understanding of the underlying mechanisms governing the Master in AAC by international students.

ART. 1 Presentation

Course name (Italian)	ACCOUNTING, AUDITING E CONTROLLO
Course name (English)	ACCOUNTING, AUDITING AND CONTROL
Class	LM-77 Class of master's degrees in Economics and Management
School of affiliation	ECONOMICS & MANAGEMENT
Other Schools	
Department of affiliation	Economics and Management (DISEI)
Other Departments	Statistics, Computer Science, applications 'G. Parenti' (DiSIA)
Normal duration	2 years full-time
Credits	120
Title issued	Master's Degree in ACCOUNTING, AUDITING AND CONTROL
Joint title	No
Affiliated universities	
Double title	
Teaching mode	Conventional
The course is	newly established
Date of activation	
Ministerial Decree approval date	
Rectoral Decree approval date	
School Board approval date	
Academic Senate approval date	16/02/2022
Evaluation board opinion date	21/01/2008
Date of consultation with local representative organizations of production, services,	03/03/2011

professions	
Maximum number of credits recognizable	12
Courses in the same class	CORPORATE GOVERNANCE AND MANAGEMENT
Affinity group number	1
Administrative headquarters	FLORENCE (FI)
Teaching locations	FLORENCE (FI)
Website address	https://www.aac.unifi.it/
More information	

ART. 2 Specific educational objectives of the Course

§1. Learning objectives. The Study Program is aimed at training experts in the administration and control of private, nonprofit, and public organizations operating in the national and international context. The program is characterized by a focus on the business area through an in-depth study of subjects related to its academic discipline and other areas such as law, economics and mathematics and statistics.

Individual courses have an operational approach, aimed at providing the student with judgement-making, communication and learning skills. This is also achieved through workshops and internships related to the subjects, group work, and workshop activities offered as part of the subjects themselves.

§2. National and international vocation. The national and international vocation of the program is embodied by a curriculum taught in Italian (National Curriculum) and an English-taught curriculum (International Curriculum). The Study Program provides educational opportunities abroad through a targeted selection of destinations contained in the Erasmus program and the ongoing effort to establish double degree programs.

§3. Knowledge. The Program consolidates specific knowledge and understanding of the operation mechanisms of private, nonprofit and public companies taking different legal forms. The courses enable in-depth mastery of the tools necessary for the preparation, reading, analysis and review of corporate financial statements, as well as the main tools for analysis, control and evaluation.

ART. 3 Access requirements

§1. General aspects. To be admitted to the Program, prospective students must have earned a bachelor's degree and meet the curricular and background knowledge requirements specified below. Compliance with the curricular and knowledge requirements will be assessed by the Education Committee.

§2. Education Committee. The Education Committee, chaired by the President of the Study Program Board, is composed of at least four other teaching staff members affiliated with the

Program and at least one student representative. The Committee is in charge of verifying the curricular and background knowledge requirements to access the Program, other functions provided for by the University Statute and in any case all those activities that are delegated to it by the Study Program Board. Education Committee meetings require the presence of the majority of its members to be valid. The Education Committee validly resolves with the favorable vote of the absolute majority of those present.

§3. Curriculum requirements. Graduates holding a bachelor's degree in Class L-18 meet the curricular requirements for admission to the Study Program.

Graduates of Italian universities with degrees other than L-18 have the curricular requirements for admission to the Study Program if they meet the conditions specified below:

- Having earned at least 12 credits in the academic discipline SECS-P/07 Business Economics and at least another 12 credits in business-related subjects in one or more of the following academic disciplines: SECS-P/07 Business economics, SECS-P/08 Economics and management, SECS-P/09 Corporate finance, SECS-P/10 Business organization, SECS- P/11 Economics of financial intermediaries.
- Having earned at least 16 credits in the legal, economic and statistical-mathematical fields in one or more belonging to the following academic disciplines: IUS/01 Private Law, IUS/04 Commercial Law, IUS/05 Economic Law, IUS/07 Labor Law, IUS/09 Institutions of Public Law, IUS/12 Tax Law, SECS-P/01 Political Economy, SECS-P/02 Economic Policy, SECS-P/06 Applied Economics, SECS-S/01 Statistics, SECS-S/03 Economical Statistics, SECS-S/06 Mathematical Methods of Economics and Actuarial and Financial Sciences, MAT/05 Mathematical Analysis, MAT/09 Operations Research.
- Having earned at least 3 credits of English language training or certification of English language proficiency such that the student is guaranteed to be able to take instruction in English or benefit from instructional materials in English (level B1 oral and level B2 on reading comprehension).

Graduates with degrees earned abroad, if deemed eligible, have the curricular requirements for admission to the Study Program if they meet conditions deemed similar to the provisions regarding English language proficiency and a study path focused on subjects in the disciplines of business, economics, law, statistics and mathematics. Compliance with these conditions is verified by the Education Committee.

§4 Background knowledge for students from Italian universities. The assessment of previous knowledge is deemed satisfactory if the candidate has earned a grade of 95/110 or higher in their undergraduate degree (laurea). The Education Committee may suggest the most appropriate curricular choices considering the academic path and the skills gained at the undergraduate level.

For those who have obtained a grade below 95/110, the Education Committee, or its delegates, verify previous knowledge by ascertaining a weighted grade point average above 26/30 for the credits inherent in the business (SECS-P/07-12) and legal (IUS/01-09-04) areas included in the bachelor's degree curriculum.

In cases where the assessment of the bachelor's degree syllabus results in the identification of gaps related to certain topics, the Education Committee will issue the clearance on the condition of passing specific exams aimed at filling these gaps.

For the purpose of verifying previous knowledge, work experience and educational activities resulting from the candidate's curriculum vitae may also be taken into consideration.

If the previous knowledge assessment shows serious gaps, the Education Committee may deny enrollment by motivated resolution, subject to any regulations superior to these regulations. The candidate may reapply on a subsequent occasion.

§5 Background knowledge requirements for students from foreign universities. The background knowledge of graduates with foreign degrees who meet the curricular requirements in §3 will be evaluated by the Education Committee based on their study path. If the Committee or its delegates deem it necessary to directly verify the candidate's knowledge, the assessment shall be carried out through an interview and/or test by the Education Committee or its delegates. The interview or test will cover the general content of the L-18 degree class. For the purpose of verifying previous knowledge, work experience and educational activities resulting from the candidate's curriculum vitae may also be taken into consideration.

The Committee may deny enrollment or make it conditional on passing individual exams. However, the candidate may reapply in subsequent academic years.

§6. Final rules. The detailed methods of verification referred to in the preceding paragraphs will be established by a resolution of the Education Committee following the provisions of the University Teaching Regulations.

ART. 4 Courses offered and possible curricula

§1. Curricula and study plans with automatic approval. The Study Program has two curricula: a) "National Curriculum" totally in Italian; b) "International curriculum" with the first year in Italian and the second year in English. The two curricula are articulated as per Article 17 of these Regulations.

Study plans whose activities are chosen within the subjects stipulated in Article 17 of these Regulations are automatically approved.

The Study Program does allow free-choice plans albeit not encourage such an initiative. In such cases, students will submit an articulately written justification, and approval of the plan will be decided by the Education Committee once the specific cultural and professional motivation has been ascertained. The rules and procedures for submitting the study plan are given in Article 11.

§2. Courses. The subjects are identified from the complete list of subjects that can be activated or taken from other study programs as well. This list, given in these regulations, includes the subjects, indicating the academic disciplines of reference and the possible articulation into modules, the specific educational objectives, and the credits. The characteristics of the free-choice plans are given in Article 11. The characteristics of the final exam are given in Article 12.

§3. Educational programming. The Teaching Schedule and Student Guides will indicate each year the courses activated among those included in these Regulations, the modules, and the division of the same between the two years of the course. In the case of justified and serious necessity, the Study Program Board may decide, in the course of its course planning, the substitution of a subject envisaged in the curriculum with another one taken from the complete list, preferably within the same academic discipline, and in any case in compliance with the constraints of the regulations, the educational objectives, and the

quantitative and qualitative requirements according to national and University regulations.

ART. 5 Types of teaching forms, including distance learning, examinations and other tests

§1. Duration. The course has a regular duration of 2 years full-time. Full-time student activity corresponds to the achievement of 60 ECTS per year, subject to limited curricular adjustments. A student who has obtained 120 ECTS by fulfilling all the requirements of the Study Program can earn the degree before the end of the two years.

§2. Educational activities for each ECTS (credit). One ECTS corresponds to 25 hours of standard work. The average number of hours devoted to face-to-face activities is 8 for each ECTS. On the basis of an appropriate resolution by the Study Program, individual subjects may adopt a different organization of their workload, supplementing or replacing part of the face-to-face lecture activity with exercises or other activities having the same purpose. For activities of a professionalizing nature or otherwise aimed at fostering introduction into the industry, such as seminars, workshops, internships, and professionalizing modules, the organization of work is defined in advance by the Study Program in relation to the specific characteristics of the activity itself.

§3. Examinations. The assessment of the student's learning progress and the consequent recognition of the credits accrued in each educational activity, which may be in the form of written, oral, practical tests or combined, is carried out by a special committee formed in accordance with the rules contained in the University Teaching Regulations and chaired by the head of the educational activity. The assessment must be conducted in the official language of instruction.

§4. Examination grades. Core and related subjects are evaluated by a grade expressed in thirtieths, with honors (*cum laude*) if applicable. The outcome of the evaluation for each examination is considered positive for the purpose of awarding credit if a score of 18/30 (eighteen out of thirty) or greater is achieved.

In the case of studying abroad, the grade obtained, suitably certified, is converted into thirtieths.

§5. Number of examinations. The number of examinations and assessments, calculated per Article 4 paragraph 2 of Annex 1 of Ministerial Decree July 26, 2007, shall not exceed 12 in number.

§6. Distance learning. Provision can be made for distance learning using appropriate e-learning platforms. However, examinations must be carried out following the procedures defined in paragraph §3 and the provisions of the University Teaching Regulations.

ART. 6 Assessment of foreign language proficiency

§1. Curricular requirements regarding foreign languages. Upon admission, students must have the curricular requirements as stipulated in Article 3, §3 of these regulations regarding

foreign language proficiency.

§2. Verification of foreign language proficiency. In case of necessity, the assessment of the aforementioned language proficiency may be delegated to specialized structures both inside and outside the University of Florence, which, in agreement with the Study Program, shall establish the manner of assessment and the specific level of knowledge necessary to meet the requirements of Article 3, §3 of these regulations.

ART. 7 Assessment of other required skills, results of internships and apprenticeships

§1. Assessment of other skills. For activities that do not correspond to university courses, internship and laboratory activities, and the assessment of language ability, the evaluation may be made by a special committee by awarding a "pass"/"fail" evaluation. In that case, the activity is not part of the calculation of the student's overall grade point average. The acquisition of ECTSs for educational activities that rely solely on attendance will be attested by the lecturer in charge.

§2. Acquisition of ECTSs by internship. The credits foreseen for the internship are acquired with the attestation of the complete performance of the activities set out in the internship project to be carried out according to the rules established by the Study Program or, in the absence thereof, by the School of Economics and Management of the University of Florence.

ART. 8 Verification of the results of study abroad periods and related ECTSs

§1. Verification of ECTSs for study abroad periods. Verification of ECTSs earned and validation of activities carried out during periods of study abroad is carried out by the Education Committee, or its delegate for International Relations, on the basis of documentation produced by the student concerned, either directly or through the relevant offices of the School of Economics and Management or the University.

§2. Length of study abroad periods. Except in expressly authorized cases, or unless there are agreements for the mutual recognition of degrees with foreign universities, any study abroad period has a conventional duration of one semester, and no activities (subject, language, internship and other) exceeding 30 ECTSs per semester of stay abroad can be validated.

ART. 9 Attendance requirements and subject prerequisites, if any

§1. Attendance requirements. Attendance requirements for individual courses or educational activities may be established by the Study Program by a dedicated resolution. The competent teaching structure may identify alternative forms of activities that allow the acquisition of the corresponding credits in cases of partial or absolute inability to attend or

as a result of exceptional circumstances. Attendance is in any case mandatory for internships.

§2. Explicit subject prerequisites. The Study Program, at the time of the annual course planning, may establish possible prerequisites concerning certain subjects.

§3. Implicit subject prerequisites. In the case of subjects divided into two modules named in successive order (mod. *a* and mod. *b*, mod. I and mod. II), if module order-taking is explicitly required and if the student has not already acquired the skills contained in mod. *a* (or mod. I), passing the examination for the first module is a prerequisite to taking the second module.

ART. 10 Possible differentiated arrangements for part-time students

§1. Differentiated teaching arrangements for part-time students. The bodies of the Study Program may resolve to adhere to forms of differentiated teaching for part-time students arranged by the School of Economics and Management in accordance with the University Regulations.

ART. 11 Rules and procedures to submit the study plans

§1. Methods and deadlines for submission of study plans. Submission of study plans must be made within the deadlines laid out in the University Teaching Regulations. Each plan, in order to be approved, must comply with the constraints on educational ECTS laid out in Ministerial Decree No. 155 of March 16, 2007, the schedule of educational activities of the educational system of the Study Program and the provisions of these Regulations.

§2. Overlapping and examination replacements. Should there be any overlap between the subjects of the statutory curriculum with others already taken at the bachelor level or in another Study Program, the student must replace them with subjects of the same academic discipline of equal ECTS always choosing, whenever possible, among the courses offered within the Study Program itself.

Substitution of subjects at the initiative of the student, when drawing up the study plan, can be made only in the following cases:

- the exam has been taken previously;
- lack of additional choice options among those proposed in Article 17 of the Regulations.

In such cases, the substitution, to be made with different subjects of the same academic discipline of equal ECTS, is considered accepted.

§3. Independent choice (electives). The 15 ECTS related to the student's independent choice must correspond to actual subjects.

ART. 12 Characteristics of the final exam awarding the title

§1. Characteristics of the final exam. The final exam consists of a written paper on a topic agreed upon with a teaching staff member who will act as supervisor. An integral part of the final examination is the discussion of the paper in front of a committee of teaching staff members made up respecting the minimum number and composition criteria provided for in the University Teaching Regulations and as may be decided by the Department of Economics and Management (DISEI) or the School of Economics and Management.

§2. Characteristics of the thesis. The paper (thesis) must be written in Italian for the "National Curriculum" and in English for the "International Curriculum." In any case, the paper must delve into scientifically relevant topics and must demonstrate the student's ability to develop, in an original way, complex issues by presenting them with scientific rigor and clarity. The views expressed in the thesis and its discussion must be supported by appropriate analytical methodologies.

§3. Characteristics of the thesis discussion. The discussion of the paper must be in Italian for the "National Curriculum" and in English for the "International Curriculum." The thesis and its discussion must demonstrate the student's achievement of a degree of maturity and competence consistent with the educational objectives of the Study Program.

§4. Admission to the final examination. To be admitted to the final examination, students must have earned all credits related to the other educational activities in their curriculum. At the time of applying for the thesis assignment, the student must have obtained the certificate (corresponding to 1 ECTS), related to participation in the Course for graduating students of the Study Program, organized by the Social Sciences Library.

§5. Score attribution. The final examination will be given a merit score that will contribute to the final grade. The Board of the Study Program will regulate with an appropriate resolution the rules for the attribution of the grade related to the final examination, considering, if necessary, the duration of the student's academic career, except as provided by regulations superior to these Regulations.

§6. Timing of discussion of the paper. The Study Program Board may provide that the discussion of the paper shall take place separately from the proclamation of graduation.

ART. 13 Procedures and criteria for transfers and the recognition of credits acquired in other study programs and credits acquired by the student for adequately certified professional skills and/or knowledge and skills gained in post-secondary educational activities

§1. Recognition of educational activities. The student may request recognition of educational activities carried out at other study programs at Italian or foreign universities, taking care to produce suitable documentation regarding the study path actually carried out. Grades for accredited subjects are those earned by the student in thirtieths. Interviews may be scheduled to verify the knowledge acquired.

§2. Recognition of educational activities carried out in the LM77 class. In cases of transfer from master's degree programs belonging to the same LM77 class, the quota of credits related to the same academic discipline directly recognized to the student may not be less than 50%. If the course the student is coming from was conducted in distance learning mode, the minimum 50% quota can be recognized only if the said course is accredited in accordance with Article 2, Paragraph 148 of Decree-Law No. 262/2006, converted into Law No. 286/2006. Grades for accredited subjects are those earned by the student expressed in thirtieths.

§3. Recognition of professional activities. According to the provisions of Article 14, Paragraph 1 of Law No. 240/2010, a student may apply for recognition of professional knowledge and skills gained in the course of his or her work as well as other knowledge and skills gained in post-secondary level educational activities. The relevant credits may be awarded taking into account the consistency of these skills with the achievement of the educational objectives of the degree program, based on the appropriate certifications produced by the student and possible interviews to verify the student's acquired knowledge. A maximum of 12 ECTSs can be recognized for professional skills.

§4. Recognition of language skills. Language skills acquired from external institutions may be recognized if specifically accredited.

ART. 14 Tutoring services

§1 Service provided. The Study Program offers tutoring services to students, including adhering to and collaborating with those arranged and regulated by the Department of Economics and Management, the School of Economics and Management and the University.

§2. Types of service. Tutoring services offered by the Study Program include:

- incoming, in-progress and post-graduation orientation services arranged by the School of Economics and Management and to which the Study Program adheres and contributes;
- services offered by the persons in charge of the study plan;
- the School's internship support services, to which the Study Program adheres and contributes;
- international exchange support services administered by the School of Economics and Management, to which the Study Program adheres and contributes;
- mentoring and supervision provided by a lecturer for the final examination;
- other possible services of the University or the Department of Economics and Management or the School of Economics and Management to which the Study Program may adhere and contribute.

ART. 15 Publicity on proceedings and decisions made

§1. Publicity. The Study Program has a website that contains useful information for showcasing its offer to interested parties. The website is constantly updated, including news

of specific interest. The Study Program provides for the publication of the proceedings and decisions made on its website, in compliance with privacy regulations and the relevant provisions of the Department of Economics and Management, the School of Economics and Management and the University.

ART. 16 Quality assessment

§1. Quality assessment and ANVUR guidelines. In agreement with the University and in accordance with current regulations, the Study Program is committed to quality management based on the ANVUR Guidelines, to orient and direct the work of teaching staff members toward precise and progressive goals of improving the organizational system, teaching management processes and communication.

§2. Student opinion. The Study Program adopts the Attending Student Opinion Survey system administered by the University's Teaching Evaluation Service, applying it to all teaching staff and all courses. Particular attention is paid to the evaluation of students' careers (dropouts, time to completion, number of ECTS acquired in the different years of the course) and the relationship between the credits assigned to the subjects in the study plan and the syllabuses of the same subjects, verifying the coherence between learning objectives and graduates' profiles.

§3. Monitoring process and review group. The monitoring and analysis process is managed by the Review Group, which, based on the findings, proposes interventions to correct and improve the courses offered, which are then discussed and brought to the Study Program Board for approval.

§4. Quality culture. The Study Program is committed to disseminating quality culture to teaching staff, students and stakeholders, entrusting this activity to the members of the Review Group, the President of the Study Program and, as far as relations with stakeholders are concerned, through the instrument of the Steering Committee that pertains to the School of Economics and Management.

ART. 17 Curricula's subjects' list

**F033 - INTERNATIONAL
CURRICULUM**

Educational activity: Core	ECTS	Range	Group	academic discipline	Educational Activity	ECTS
Business economics	30	27 - 54		SECS-P/07 21 ECTS (mandatory field)	B031803 - AUDITING AND INTERNAL CONTROL SYSTEMS Course year: 2	6
					B029665 - INTERNATIONAL ACCOUNTING Course year: 2	9
					B016073 - PUBLIC MANAGEMENT AND ACCOUNTING Course year: 1	9
					B031804 - STRATEGIC MANAGERIAL ACCOUNTING Course year: 2	6
					B031805 - SUSTAINABILITY ACCOUNTING & ACCOUNTABILITY Course year: 2	6
				SECS-P/08	B031800 - RESILIENCE, ANALYSIS AND CORPORATE CRISIS RESOLUTION Course year: 1	9
				SECS-P/10	B028525 - HUMAN RESOURCES MANAGEMENT Course year: 1	9
				SECS-P/11	B031801 - FINTECH, RISK AND VALUE IN FINANCIAL INTERMEDIARIES Course year: 1	9
				Credits are to be earned by choosing from the subjects listed above		
Economics	12	12 - 18		SECS-P/07 12 ECTS (mandatory field)	B005884 - ORGANIZATION ECONOMICS Course year: 1	6
					B029658 - ENTERPRISES AND INTERNATIONALIZATION Course year: 1	6
Statistical-mathematical	6	6 - 9		SECS-S/06 6 ECTS (mandatory field)	B016042 - COMPLEMENTS OF FINANCIAL MATHEMATICS Course year: 1	6
Law	18	9 - 18		IUS/04 9 ECTS (mandatory field)	B030677 - CRISIS AND INSOLVENCY LAW Course year: 1	9
				IUS/12 9 ECTS (mandatory field)	B031798 - FISCAL LAW Course year: 1	9
Total of Core subjects	66					99

*Master's Degree in ACCOUNTING, AUDITING AND CONTROL
Teaching regulations - academic year 2022/2023*

Educational activity: Related	ECTS	Range	Group	academic discipline	Educational Activity	ECTS
Related or supplementary educational activities	12	12 - 24		IUS/05 6 ECTS (mandatory field)	B031807 - BLOCKCHAIN AND ECONOMIC LAW OF DIGITAL ASSETS Course year: 2	6
				SECS-P/07 6 ECTS (mandatory field)	B031806 - FINANCIAL STATEMENT ANALYSIS AND EQUITY VALUATION Course year: 2	6
Total Related	12					12

Educational activity: Elective subjects	ECTS	Range	Group	academic discipline	Educational Activity	ECTS
Elective subjects	15	9 - 15				
Total electives subjects	15					

Educational activity: Language/Final Exam	ECTS	Range	Group	academic discipline	Educational Activity	ECTS
For the final examination.	24	15 - 24			B031808 - FINAL DISSERTATION Course year: 2 ACADEMIC DISCIPLINE: PROFIN_S	24
Total Language/Final Examination	24					24

Educational activity: Other	ECTS	Range	Group	academic discipline	Educational Activity	ECTS
Other knowledge useful for job placement	3	0 - 6			B031809 - WORKSHOP IN ACCOUNTING RESEARCH Course year: 2 ACADEMIC DISCIPLINE: SECS-P/07	3
					B031811 - WORKSHOP IN CRYPTO ASSETS Course year: 2 ACADEMIC DISCIPLINE: IUS/05	3
					B031810 - WORKSHOP IN MANAGERIAL ACCOUNTING Course year: 2 ACADEMIC DISCIPLINE: SECS-P/07	3
					B007132 - INTERNSHIP Course year: 2 ACADEMIC DISCIPLINE: NN	3
		Credits are to be earned by choosing from the subjects listed above				
Total Other	3					12

Total Minimum Pathway ECTS	120
Total ECTS	147

F032 - NATIONAL PATH

Educational activity: Core	ECTS	Range	Group	academic discipline	Educational Activity	ECTS
Business Economics	42	27 - 54		SECS-P/07 42 ECTS (mandatory field)	B031797 - BUDGET ANALYSIS Course year: 2	6
					B028556 - MANAGEMENT CONTROL Course year: 2	9
					B016070 - EXCEPTIONAL TRANSACTIONS Course year: 2	9
					B031799 - STATUTORY AUDIT Course year: 2	9
					B006151 - BUSINESS VALUATION Course year: 2	9
Economics	12	12 - 18		SECS-P/07 12 ECTS (mandatory field)	B005884 - ORGANIZATION ECONOMICS Course year: 1	6
					B029658 - ENTERPRISES AND INTERNATIONALIZATION Course year: 1	6
Statistical-mathematical	6	6 - 9		SECS-S/06 6 ECTS (mandatory field)	B016042 - COMPLEMENTS OF FINANCIAL MATHEMATICS Course year: 1	6
Law	9	9 - 18		IUS/12 9 ECTS (mandatory field)	B031798 - FISCAL LAW Course year: 1	9
Total of Core subjects	69					69

Educational activity: Related	ECTS	Range	Group	academic discipline	Educational Activity	ECTS
Related educational activities	18	12 - 24		IUS/01	B007098 - CIVIL LAW OF ECONOMICS AND CONTRACT Course year: 1	9
					B026817 – CORPORATE CIVIL AND TAX LAW Course year: 1	9
				IUS/04	B030677 - CRISIS AND INSOLVENCY LAW Course year: 1	9
				SECS-P/07	B016073 - PUBLIC MANAGEMENT AND ACCOUNTING Course year: 1	9
				SECS-P/08	B031800 - RESILIENCE, ANALYSIS AND CORPORATE CRISIS RESOLUTION Course year: 1	9
				SECS-P/10	B028525 - HUMAN RESOURCES MANAGEMENT Course year: 1	9
				SECS-P/11	B031801 - FINTECH, RISK AND VALUE IN FINANCIAL INTERMEDIARIES Course year: 1	9
Credits are to be earned by choosing from the subjects listed above						
Total Related	18					63

*Master's Degree in ACCOUNTING, AUDITING AND CONTROL
Teaching regulations - academic year 2022/2023*

Educational activity: Elective subjects	ECTS	Range	Group	academic discipline	Educational Activity	ECTS
Elective subjects	15	9 - 15				
Total electives subjects	15					

Educational activity: Language/Final Exam	ECTS	Range	Group	academic discipline	Educational Activity	ECTS
For the final examination.	15	15 - 24			B031802 - FINAL EXAMINATION Course year: 2 ACADEMIC DISCIPLINE: PROFIN_S	15
Total Language/Final Examination	15					15

Educational activity: Other	ECTS	Range	Group	academic discipline	Educational Activity	ECTS
Further languages Knowledge	0	0 - 6				
Computer and IT skills	0	0 - 6				
Educational and orientation internships	0	0 - 6				
Other knowledge useful for job placement	3	0 - 6			B030678 - ACCOUNTING FOR RESPONSIBLE ECONOMY workshop Course year: 2 ACADEMIC DISCIPLINE: NN	3
					B030679 - BUDGET DISCLOSURE ANALYSIS WORKSHOP Course year: 2 ACADEMIC DISCIPLINE: NN	3
					B030681 - ECONOMY AND CONTRACTS CIVIL LAW WORKSHOP Course year: 2 ACADEMIC DISCIPLINE: NN	3
					B030680 - PUBLIC MANAGEMENT WORKSHOP Course year: 2 ACADEMIC DISCIPLINE: NN	3
					B030684 - CIVIL AND COMMERCIAL MEDIATION WORKSHOP Course year: 2 ACADEMIC DISCIPLINE: NN	3
					B007132 - INTERNSHIP Course year: 2 ACADEMIC DISCIPLINE: NN	3
		Credits are to be earned by choosing from the subjects listed above				
Total Other	3					18

Total Minimum Pathway ECTS	120
Total ECTS	165