



UNIVERSITÀ  
DEGLI STUDI  
FIRENZE



## **AMENDMENT OF ANNEX 2**

**to the Original Double Degree Agreement Signed on 23rd May 2022**

**within the**

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

**and**

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

## PREMISES

Whereas, the original double degree agreement (hereinafter referred to as "the Agreement") between the University of Florence and the University of Bamberg was duly executed on 23rd May 2022, and is currently valid and in full force, enabling a productive and mutually beneficial partnership;

Whereas, Annex 2 of the Agreement details the conversion of grades between the Italian and German academic systems, facilitating the recognition and equivalence of academic achievements of students participating in the double degree program;

Whereas, it has been observed that the grade conversion rules stipulated in the original version of Annex 2 differ significantly from those applied to students participating in Erasmus mobility programs, leading to potential disparities in the academic evaluation of mobility students under different programs, specifically between those in the Erasmus and the double degree programs;

Whereas, further discrepancies have been identified in the mechanisms employed by each partner institution for the consideration and scoring of the Master's thesis, contributing to additional challenges in ensuring equitable academic recognition;

Therefore, in recognition of these issues and in the spirit of continuous improvement, enhancement of student mobility experiences, and alignment of academic standards, the partners hereby agree to replace the original Annex 2 with a revised version.

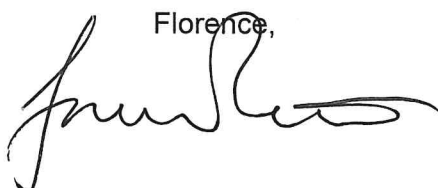
This new version simplifies the grade conversion process and affords each partner institution the discretion to translate grades and assess the Master's thesis in accordance with their respective local rules and regulations. Consequently Annex 2 is replaced by the following:

## ANNEX 2 – RULES FOR CONVERSION OF THE GRADE OBTAINED IN THE EXAMS TAKEN AND IN THE FINAL THESIS

Each institution uses its own rules for conversion of marks, referring to the respective local/national grading scale system. The degree's final grade is based on each institution's own rules.

Read, approved and signed.

For the University of Florence  
The Program Coordinator  
MSc in Accounting, Auditing and Control  
Prof. Francesco Mazzi

Florence,  


For the University of Bamberg  
For the Program Coordinator  
MSc in Finance and Accounting  
Prof. Dr. Kai Fischbach

Bamberg,  
