



UNIVERSITÀ  
DEGLI STUDI  
FIRENZE

## **IMPLEMENTATION OF APPENDIX B**

**to the Original Double Degree Agreement Signed on 13th June 2022  
and Amended Appendix B Signed on 4th March 2024**

**between the**

**MASTER OF SCIENCE IN  
ACCOUNTING, AUDITING, AND CONTROL**  
*University of Florence*

**and**

**MASTER OF SCIENCE IN  
International Accounting, Audit & Control**  
*IESEG School of Management*

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

### A – EXAMS

The grading system at the IÉSEG School of Management is structured on a scale ranging from 0 (denoting failure to pass) to 20 (indicative of outstanding performance), with a minimum requisite score of 10 to achieve a pass status. 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 IÉSEG School of Management 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 France 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:

French grade	Italian grade
$16 < grade \leq 20$	30 cum laude
$14.5 < grade \leq 16$	30
$13.9 < grade \leq 14.5$	29
$13.6 < grade \leq 13.9$	28
$13.3 < grade \leq 13.6$	27
$12.9 < grade \leq 13.3$	26
$12.6 < grade \leq 12.9$	25
$12.3 < grade \leq 12.6$	24
$12 < grade \leq 12.3$	23
$11.5 < grade \leq 12$	22
$11 < grade \leq 11.5$	21
$10.5 < grade \leq 11$	20
$10 < grade \leq 10.5$	19
10	18

### B – FINAL THESIS

The determination of the final grade for the Master's Degree at the IÉSEG School of Management 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 0 (indicative of failure to pass) to 20 (denoting outstanding achievement).

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:

French grade	Italian grade
$grade > 14.5$	7 (cum laude if applicable)
$14 < grade \leq 14.5$	7
$13.5 < grade \leq 14$	6
$13 < grade \leq 13.5$	5
$12.5 < grade \leq 13$	4
$12 < grade \leq 12.5$	3
$11 < grade \leq 12$	2
$10 \leq grade \leq 11$	1