

### C) Plan for students from both Institutions choosing

- “Accounting and Finance” at JGU and
- “Finance and Accounting” at SGH.

#### FIRST YEAR AT JGU

##### **4 of the following Core Modules (24 ECTS), mostly winter term, options:**

- At least one of the following courses must be chosen:
  - Until academic year 2025/26: Asset Management (6 ECTS)
  - From academic year 2026/27: Private Equity (6 ECTS)
  - Advanced Corporate Finance (6 ECTS)
- Fundamentals of International Accounting - Internationale Rechnungslegung (6 ECTS)
- Corporate Governance of German Companies - Corporate Governance deutscher Unternehmen (6 ECTS)
- Performance Management and Incentives Design - Performancemessung und Anreizgestaltung (6 ECTS)
- Taxation of Partnerships and Corporations - Besteuerung von Personen- und Kapitalgesellschaften, spring term (6 ECTS)

##### **5 Specialization Modules in Accounting and Finance\* (30 ECTS)**

##### **1 seminar in the Research Module\* in Accounting and Finance, recommendation: spring term (6 ECTS)**

\*The courses offered are made available to students via the JGU learning management system “JOGU-StiNe”. The selection of elective courses shall be made with the consent of the International Office of Department of Business & Economics.

#### SECOND YEAR AT SGH

##### **1. Graded, obligatory courses without ECTS credits:**

- (249980-D) Library Training (e-learning),
- (249960-D) Training on Fundamentals of Intellectual Property Protection (e-learning),
- (249990-D) Training on Occupational Health and Safety (e-learning).

##### **2. At least 40 ECTS from courses to be obtained at SGH during the second year of double degree studies (not including master seminar and master thesis):**

##### **Majors (at least 30 ECTS of the following subjects):**

220741 Advanced Financial Accounting (4,5 ECTS)	
220751 Bank Management (4,5 ECTS)	A
222461 Financial and Tax Law (4,5 ECTS)	A
220431 Investment Portfolio (4,5 ECTS)	A
222491 Cost Accounting (3 ECTS)	
222051 Applied Econometrics (3 ECTS)	
222041 Financial Econometrics I (3 ECTS)	A
222251 Financial Engineering (3 ECTS)	A
232211 International Corporate Finance (3 ECTS)	A
220531 Management Accounting (3 ECTS)	

232651 Mergers and Acquisitions of Enterprises (3 ECTS)	A
220341 Microeconomics (3 ECTS)	
220491 Quantitative Methods in Finance (3 ECTS)	A
220391 Risk in Finance (4,5 ECTS)	

**Related Majors (at least 10 ECTS of the following subjects):**

210111 Business Law (4,5 ECTS)	
222091 Managerial Economics (4,5 ECTS)	
220621 Artificial Intelligence (3 ECTS)	
222161 Business Ethics (3 ECTS)	<b>Compulsory course!</b>
221151 Corporate Governance and Finance (3 ECTS)	
231231 Derivatives Market (3 ECTS)	A
223281 Financing and Valuation of High-Tech Companies (3 ECTS)	A
223501 International Financial Management (3 ECTS)	A
236851 International Tax Planning (3 ECTS)	
220061 Money and Monetary Policy (3 ECTS)	A

Please note:

- For students from both institutions choosing **“Accounting and Finance” at JGU and “Finance and Accounting” at SGH**, the criteria for recognition at JGU are:
  - At least 12 ECTS must be chosen from courses marked “A” in the lists above and
  - an additional 28 ECTS must be chosen from the list above, marked “A” or not.
- For all students: The selection of elective courses at both institutions shall be made with the consent of the International Office of Department of Business & Economics.
- Not all the courses have to be opened during a particular academic year.

**MASTER'S THESIS (second year of double degree studies)**

**Master Seminar and thesis at SGH: 20 ECTS**

**Thesis and colloquium at JGU: 30 ECTS**