

### 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-StlNe". 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 Microeconometrics (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)	Compulsory course!
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**