## **ANNEX No IV:**

# Plan of studies for: <u>Accounting and Finance</u> at JGU and <u>Finance and Accounting</u> at SGH

#### Calendar for JGU and SGH students

### 1<sup>st</sup> year AUTUMN and SPRING at JGU (60 ECTS)

### 4 Core Modules in Accounting and Finance\* (4x6 ECTS, mostly autumn term):

- Fundamentals of International Accounting (Internationale Rechnungslegung)
- Corporate Governance of German Companies (Corporate Governance deutscher Unternehmen)
- Performance Management and Incentives Design (Performancemessung und Anreizgestaltung)
- Taxation of Partnerships and Corporations (Besteuerung von Personen- und Kapitalgesellschaften), summer term
- Asset Management\*
- Corporate Finance Theory\*

#### \* At least one of Asset Management or Corporate Finance Theory must be chosen.

#### 5 Specialization Modules in Accounting and Finance (5x6 ECTS):

- Fundamentals of Group Accounting (Konzernrechnungslegung)
- Accounting Policy and Financial Statement Analysis (Jahresabschlusspolitik und Jahresabschlussanalyse)
- Corporate Valuation (*Unternehmensbewertung*)
- Theoretical and Practical Aspects of Accounting and Auditing (*Theorie und Praxis der Rechnungslegung und Wirtschaftsprüfung*)
- International Taxation (Internationale Ertragsbesteuerung)
- Tax Accounting (Steuerbilanzen)
- Corporate Taxation (*Unternehmensbesteuerung*)
- Tax Law I (Steuerrecht I)
- Empirical Corporate Governance
- Corporate Risk Management
- Auditing (*Wirtschaftsprüfung*)
- Value Based Management
- Private Equity
- Risk Management (*Risikomanagement*)
- Empirical Corporate Finance
- Case Based Corporate Finance
- Analysis of Experimental- and Survey-Data
- Introduction to Computational Statistics and Data Analysis
- Statistics and Econometrics I: Statistical Methods and Econometrical Applications
- Statistics and Econometrics II: Advanced Econometrics
- Economic Analysis of Micro Data

Research Module (seminar) in Accounting and Finance (6 ECTS, recommendation: summer term)

 $$2^{nd}$$  year AUTUMN and SPRING at SGH (62 ECTS or 72 ECTS)

Code	Course	ECTS
220741	Advanced Financial Accounting	4.5 ECTS
220751	Bank Management	4.5 ECTS
222161	Business Ethics	3 ECTS
210111	Business Law	4.5 ECTS
222461	Financial and Tax Law	4.5 ECTS
220431	Investment Portfolio	4.5 ECTS
220531	Management Accounting	3 ECTS
or	or	
222491	Cost Accounting	
222091	Managerial Economics	4.5 ECTS
220381	Monetary Policy	3 ECTS
6 ECTS from	n the list of courses related to the major "Finance and Accounting":	
222041	Financial Econometrics I	3 ECTS
222251	Financial Engineering	3 ECTS
232651	Mergers and Acquisitions of Enterprises	3 ECTS
Master's Thesis at SGH (20 ECTS) or Master's Thesis (25 ECTS) and Colloquium (5 ECTS) at JGU*		

<sup>\*</sup>Master's thesis at SGH or Master's thesis and colloquium at JGU (after the examination period in Warsaw, which usually ends in June; see SGH Fact Sheet).

**Total: 122 ECTS or 132 ECTS** 

The deadline for delivering master thesis at SGH is end of June.

The deadline for delivering master thesis at JGU is determined individually.