

ANNEX No VI: Plan of studies for: Accounting and Finance at JGU and Management at SGH

Calendar for JGU and SGH students

1st 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*)
- Cost Accounting (*Kostenmanagement*)
- 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)

2nd year
AUTUMN and SPRING at SGH – 63.5 ECTS or 73.5 ECTS

Code	Course	ECTS
222161	Business Ethics	3 ECTS
210111	Business Law	4.5 ECTS
220501	Entrepreneurship	1.5 ECTS
222601	Human Capital Management	3 ECTS
222081	Institutional Economics	4.5 ECTS
220281	International Marketing	4.5 ECTS
220771	Logistics Management	3 ECTS
222091	Managerial Economics	4.5 ECTS
221471	Operations Management	3 ECTS
222621	Strategic Management	3 ECTS
220821	Value Based Management	3 ECTS
Elective (6 ECTS) from the list of courses related to the major		
Master's Thesis at SGH (20 ECTS) or Master's Thesis (25 ECTS) and Colloquium (5 ECTS) at Mainz*		

*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).

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

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

Total: 123.5 ECTS or 133.5 ECTS