

UNIVERSITA' DEGLI STUDI DI MILANO PROGRAMME DESCRIPTION - ACADEMIC YEAR 2024/25 MASTER DEGREE

BUSINESS ADMINISTRATION, LAW AND CORPORATE GOVERNANCE (Classe LM-77)

Enrolled until academic year 2023/2024

HEADING	
Degree classification - Denomination	LM-77 Management studies
and code:	
Degree title:	Dottore Magistrale
Curricula currently available:	
Length of course:	2 years
Credits required for admission:	180
Total number of credits required to	120
complete programme:	
Years of course currently available:	2nd
Access procedures:	Open, subject to entry requirements
Course code:	A93

PERSONS/ROLES

Head of Study Programme

Prof.ssa Simonetta Vincre

Tutors - Faculty

Tutor per l'orientamento: Prof. Andrea Dalmartello

Tutor per la mobilità internazionale e l'Erasmus: Prof.ssa Silvia Angeloni

Tutor per stage e tirocini: Prof. Francesco Rossi Dal Pozzo Tutor per i piani di studio: Prof. Andrea Dalmartello Tutor per tesi di laurea: Prof. Francesco Rossi Dal Pozzo Tutor per i trasferimenti: Prof.ssa Francesca Gioia

Tutor per amissioni lauree magistrali: Prof. Michele Squeglia Tutor per il riconoscimento dei crediti: Prof.ssa Francesca Gioia

Degree Course website

https://edg.cdl.unimi.it/it

Student Desk

Via Mercalli 21 - Via S. Sofia 9/1, Milano Phone 0250325032

https://www.unimi.it/it/studiare/servizi-gli-studenti/segreterie-informastudenti

CHARACTERISTICS OF DEGREE PROGRAMME

General and specific learning objectives

Pursuant to the provisions on degree class LM-77 contained in the ministerial decree of 16 March 2007, upon completion of this Master's degree programme graduates will possess extensive knowledge in the areas of business administration, mathematics, statistics and law. This will be achieved through a combination of subjects studied and methods of learning and skill acquisition applied, enabling graduates to address corporate problems with the integrated approach required to manage a business, as well as to plan and steer change. Graduates will master the above-mentioned knowledge also by using quantitative formalisation logics and techniques, and by adopting an international and intercultural perspective. They will acquire the methods, know-how and skills required to hold managerial roles in corporate administration and governance, as well as knowledge and skills needed to work as freelance professionals in the field of economics. They will be able to master the specific vocabulary of the various subjects studied, both orally and in writing, not only in Italian, but also in English. To this end, the study plan includes 3 university credits (CFU) for the assessment of language skills, with the aim of supporting students in achieving level B2 of the Common European Framework of Reference (CEFR).

Students who successfully complete the programme will be able to choose among many career paths. As mentioned before and explained in details in the rest of the presentation, the programme optimally prepares students to work as: businessperson or manager in public or private companies and organisations of the industrial and service sectors; freelance professionals (for economics professions); high-level expert or consultant, particularly in the areas of company administration, management and organisation, labour and production, finance, management planning and control, internal

and statutory auditing, design and management of intra- and inter-organisational networks; employees at consultancy firms, with tasks related to strategy definition and organisational planning processes, also with a view to sustainability according to ESG criteria in Italy and abroad.

Moreover, graduates will possess advanced theoretical and methodological knowledge on the legal compliance of business phenomena and dynamics, with a view to the national, European and extra-European context. They will be able to apply the set of knowledge acquired in the areas of law, taxation, accounting and business administration for the purposes of managing crises and preventing compliance risks, and to participate in the definition of corporate ESG sustainability indexes. Career opportunities may also be found in the area of professional services for the third sector, which is rapidly expanding both in Italy and Europe.

To complement the range of competencies taught during the programme, students will have the opportunity to intern at national - and possibly international and supranational - economic organisations, public and private entities. Students of the business administration curriculum will be able to complete a professional internship as provided for by the dedicated agreement signed by the Italian Ministry of University and Research (MUR) and the Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (Italian Board of chartered accountants and accounting experts).

All of the above will be achieved over a two-year study programme, for a total of 120 CFU.

The programme includes twelve courses, plus 1 CFU for computer skills and 3 CFU for English proficiency, as well as credits for the final exams and - for students in the second year of the business administration curriculum - for the professional internship. With regard to the English credits, students can be exempt from taking the language test if they submit a recognised B2 English certificate. Upon completion of the programme, students will earn 120 university credits (CFU).

In particular, during the first year students will acquire competencies regarding Commercial law (IUS/04), Tax law (IUS/12), Business economics (SECS-P/07), Public finance (SECS-P/03) and Applied economics (SECS-P/06), for a total of 63 CFU, in full compliance with the ministerial provisions regarding the degree class LM-77.

During the second year, students shall choose between two alternative curricula:

- a) Business administration
- b) Economics and law

Students of both curricula are expected to acquire computer skills (1 CFU) and language skills (3 CFU for English). For the latter, students may submit one of the recognised certificates pursuant to the relevant Regulation of the University of Milan, attesting proficiency at the minimum level required, i.e. B2.

Expected learning outcomes

Knowledge and understanding (summary)

Master's graduates in BUSINESS ADMINISTRATION, LAW AND CORPORATE GOVERNANCE possess advanced theoretical and methodological knowledge on phenomena and dynamics pertaining to economy and administrative and control processes, as well as on the legal and fiscal aspects of entrepreneurship in a multidisciplinary and comparative prospect, with a view to the European and international context. Such knowledge and understanding will be acquired by students through participation in the proposed courses and individual study, and tested on the basis of exams, including a final exam for which they will have to write a thesis.

Applying knowledge and understanding

Master's graduates in BUSINESS ADMINISTRATION, LAW AND CORPORATE GOVERNANCE are able to apply their knowledge and understanding to the definition, analysis and evaluation of budgetary and corporate governance strategies and policies, also in light of the externalities and exceptional crises - whether of an economic, business, legal, political or social nature - affecting the different national contexts and the global scenario. Students will develop such abilities by attending the proposed courses, seminars and legal clinics, as well as through individual study.

Knowledge and understanding of the contents taught during the programme are assessed in different ways according to each course, typically by written tests consisting of open and/or closed questions or oral exams with professors - aimed at ascertaining the acquisition of knowledge, understanding and problem-solving skills, by encouraging students to give critical answers, not limited to the description of models, solutions and phenomena - as well as by a final exam.

Making judgements

Upon completion of the coursework, Master's graduates in BUSINESS ADMINISTRATION, LAW AND CORPORATE GOVERNANCE will be able to make autonomous and informed judgements on topics concerning the prevention and management of corporate economic, financial, legal and tax risks. In particular, they will be able to express personal opinions on the effects of specific strategies adopted by companies in the areas of administrative, accounting and fiscal management; on the suitability of organisational models in place; on the characteristics and consequences of sustainability policies adopted by local, national and international authorities according to ESG criteria.

The ability to make judgements on contents learnt during the programme is assessed in different ways according to each course, typically by written tests consisting of open and/or closed questions or by oral exams with professors - aimed at ascertaining the acquisition of knowledge, understanding and problem-solving skills, by encouraging students to give critical answers, not limited to the description of models, solutions and phenomena - and by a final exam.

Communication skills

Master's graduates in BUSINESS ADMINISTRATION, LAW AND CORPORATE GOVERNANCE are able to appropriately present the findings of their analyses or interventions, to put forward persuasive arguments in support of their ideas, and to fluently communicate in English, both orally and in writing, using the appropriate subject-specific vocabulary. They are able to develop horizontal communication skills and to work in a team. Depending on the situation, they can use mathematical and statistical methods or qualitative analysis methods to process and present data, in order to support ideas and decisions suggested in their reference work environment. Students will develop such abilities by attending the proposed courses, seminars and legal clinics, as well as through individual study.

Communication skills are assessed in different ways according to each course, typically by written tests consisting of open and/or closed questions or by oral exams with professors - aimed at ascertaining the acquisition of knowledge, understanding and problem-solving skills by encouraging students to give critical answers, not limited to the description of models, solutions and phenomena - and by a final exam.

Learning skills

Master's graduates in BUSINESS ADMINISTRATION, LAW AND CORPORATE GOVERNANCE will be encouraged to develop a critical and problem-oriented approach to their studies and life-long learning. This will enable them not only to widen and strengthen their knowledge and skills, but also to develop an interest in pursuing continuous development opportunities on their own during their managerial or professional career, or to take part in further research-oriented university programmes.

Students will develop such abilities by attending the proposed courses, seminars and legal clinics, as well as through individual study.

Learning skills applied to the contents taught during the programme are assessed in different ways according to each course, typically by written tests consisting of open and/or closed questions or oral exams with professors - aimed at ascertaining the acquisition of knowledge, understanding and problem-solving skills, by encouraging students to give critical answers, not limited to the description of models, solutions and phenomena - and by a final exam.

Professional profile and employment opportunities

Typical professional profiles for graduates of this programme will be:

a) Business consultant or administration, finance and control manager

"Target positions for graduates": business consultant with special expertise, providing assistance in business administration and tax and legal matters with regard to extraordinary operations; administration, finance and control manager for businesses, public entities or non-profit organisations.

"Job function": he/she provides advanced consultancy and professional services in the area of business design; support companies in their accounting and financial reporting activities, on behalf of private clients; carries out advanced economic and financial assessments in case of extraordinary operations of varying complexity; controls the accounts and financial statements of private or public companies, and supervise their performance by serving as member of the board of auditors or as statutory auditor; may be appointed as trustee, receiver, liquidator, attestor or member of over-indebtedness crisis settlement bodies (known in Italian as O.C.C., Organismi di composizione della crisi da sovraindebitamento) in insolvency proceedings, provided that he/she meets the corresponding requirements pursuant to the relevant legislation after earning his/her Master's degree; may serve as member of Independent Evaluation Bodies (Organismi Indipendenti di Valutazione, OIV), Independent Evaluation Units (Nuclei di Valutazione, NdV) or Supervisory Bodies (Organismi di Vigilanza, OdV), pursuant to Legislative Decree no. 231/2001, subject to fulfilment of the specific legal requirements for such positions; provides financial consulting to enterprises and entrepreneurs;

provide tax and business administration consultancy, based on its knowledge of the legal aspects of the operations treated; carries out economic and financial analyses to support company operations, as well as assessments on compliance, quality control procedures, sustainability and corporate social responsibility; provides consultancy on the application of organisational models and human resources management, as well on business administration, also with regard to work relationships, advisory services for organisation and companies regarding the correct management of tax aspects, and consultancy on insolvency matters, also with a view to preventing company risks.

"Professional skills": the set of knowledge, competencies and skills, including soft skills, acquired during the programme (such as data analysis, drafting of budgets and reports, auditing, drafting and interpretation of consolidated financial statements and accounts compiled according to national and international accounting standards) is usually applied in the above-mentioned work contexts, enabling graduates to provide consultancy services in the area of business administration, with particular expertise in tax law, company law, insolvency law, labour law, business criminal law and contract law.

"Career opportunities": professional firms and auditing companies providing consultancy services with regard to taxes and revenues, accounting, business administration and insolvency proceedings to organisations, companies and individuals, advisory firms and commercial, manufacturing or service businesses looking for expertise and skills in the areas of management, accounting, organisation, labour, finance, management control and planning, auditing, design and management of intra- and inter-organisational networks; crisis settlement bodies (O.C.C.); supervisory and evaluation bodies.

b) Corporate legal and business consultant

"Target positions for graduates": consultant with special expertise, providing assistance in business administration and tax and legal matters with regard to extraordinary operations; middle manager in charge of administration, finance and control at businesses, public entities or non-profit organisations.

"Job function": he/she provides advisory services on business administration and tax and legal matters with regard to operations on a national or European scale; carries out economic and financial analyses in the frame of extraordinary operation, or to support transfer pricing decisions; carries out assessments on compliance, quality control procedures, sustainability and corporate social responsibility; provides business consultancy on matters linked to work relationships and social security, tax consultancy to organisations, companies and individuals, as well as consultancy on business and insolvency matters to organisations and entities, also with a view to preventing business risks; assists companies in drafting contracts governed by EU law.

"Professional skills": the set of knowledge, competencies and skills, including soft skills, acquired during the programme is usually applied in the above-mentioned work contexts, enabling graduates to provide business administration and legal consultancy services, with particular expertise in tax law, company law, insolvency law, labour law, business criminal law, contract law and EU competition law.

"Career opportunities": at national and international auditing firms; management and strategy consultancy firms; companies specialising in business and tax advisory services; commercial, manufacturing or service businesses, public entities or non-profit organisations.

The programme trains:

- Management and control experts for private companies
- Accounting experts
- Tax advisors
- Specialists in the marketing of goods and services (ICT sector excluded)
- Legal experts for companies
- Business administration specialists

Initial knowledge required

Admission to the Master's degree programme in BUSINESS ADMINISTRATION, LAW AND CORPORATE GOVERNANCE is open to candidates holding a Bachelor's degree in one of the classes listed below, or in one of the corresponding classes pursuant to Ministerial Decree 509/99.

Upcoming graduates in the same classes may also be admitted conditionally, provided that they have already obtained 160 credits at the time of enrolment. Should this be the case, their enrolment will become effective only if they earn their Bachelor's degree within the first graduation session available after the regular enrolment window.

- a) Bachelor's degree in one of the following classes: L-18; L-33; L-14 pursuant to Ministerial Decree 270/2004 (or equivalent classes according to applicable rules, i.e. classes 17, 28 and 2 respectively, pursuant to Ministerial Decree 509/99).
- b) Other qualification equivalent to those set out in point a), obtained abroad and recognised as suitable.

Minimum curricular requirements:

- a) Holding a Bachelor's or Master's degree in one of the classes mentioned above or equivalent qualification recognised as suitable.
- b) Having earned the following university credits (CFU) before accessing this programme, also by enrolling in single courses and passing the corresponding exam:
- b.1) 24 CFU in the scientific-disciplinary sector (SSD): SECS-P/07;
- b.2) at least 15 CFU in one or more of the following SSD: SECS-P/08, SECS-P/09, SECS-P/10, SECSP/11;
- b.3) at least 6 CFU in SSD IUS/01;
- b.4) at least 6 CFU in SSD IUS/04;
- c) Proficiency in English at a B1 level or higher under the Common European Framework of Reference for Languages (CEFR) is required for admission.

The B1-level requirement will be ascertained by the University Language Centre (SLAM) upon admission as follows:

- Language certificate at or above B1, obtained no more than three years earlier. For the list of language certificates recognized by the University please review: https://www.unimi.it/en/node/39267/). The certificate must be uploaded when submitting the online application;
- English level achieved during a University of Milan degree programme and certified by the University Language Centre (SLAM) no more than four years before the date of admission application. In this case the process is automatic, the applicant does not have to attach any certificates to the application;
- Placement test administrated by the University Language Centre (SLAM) according to the calendar published on the website: https://www.unimi.it/en/node/39267/

All those who fail to submit a valid certificate or do not meet the required proficiency level will be instructed during the admission procedure to take the placement test.

Applicants who do not take or pass the placement test will be required to obtain a language proficiency certificate recognized by the University (see: https://www.unimi.it/en/node/297/) and deliver it to the SLAM via the InformaStudenti service by the deadline fixed for the master's programme (https://www.unimi.it/en/node/39267/).

Applicants who do not meet the requirement by said deadline will not be admitted to the master's degree programme and may not sit any further tests.

Candidates are assessed through an entrance exam, which is a written test consisting of 30 multiple-choice questions. The test is considered passed if at least 18 answers are correct.

Questions are aimed at assessing the candidates' background knowledge in the scientific disciplinary sectors (SSD) SECS-P/07, SECS-P/08, SECS-P/09, SECS-P/10, SECS-P/11; IUS/01; IUS/04.

Admission is not capped.

Applications for transfer to this programme from other equivalent or similar degree programmes and the award of transfer credits will be assessed by the Academic Board.

Non-EU students residing outside of the European Union may apply for admission from 6 March 2023 to 31 May 2023.

Compulsory attendance

Attendance is not compulsory but strongly recommended.

Internship criteria

During year II, students of the business administration curriculum have to do a professional internship, for which they are awarded 10 credits. This curriculum respects the provisions of the Framework agreement signed in 2014 by the Italian Ministry of University and Research (MUR) and the Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (Italian Board of chartered accountants and accounting experts), which allows students to do their internship during their studies and be exempt from taking the first written part of the State Exam.

With regard to internships, students are offered a support and guidance service provided by a professor acting as academic tutor for training periods outside of the University, in collaboration with COSP - University Study and Career Guidance Services.

Internships are a remarkable opportunity for those who are still pursuing their studies, as well as for upcoming o recent graduates, to come in contact with the job market and learn the practical aspects of a certain professional activity. Internships are a form of training geared towards career guidance, employability and integration into the labour market.

Listed below are the main tasks of COSP - University Study and Career Guidance Services:

- Collect internship offers by organisations and companies;
- Forward applications by students and graduates of the University to entities offering internships;
- Complete all steps and paperwork required to organise curricular and placement internships;
- Arrange motivational and support interviews with reference to internship opportunities abroad.

An overview of all the initiatives organised by the University is available at: https://www.unimi.it/en/study/traineeships-and-work/traineeships-and-internships

Degree programme final exams

For the final exam, students have to compile an original thesis under the guidance of a supervisor. Depending on the subject chosen by each student, the thesis can be either a dissertation on a specific topic, or a paper analysing a case study. In their thesis, students are expected to elaborate on a topic that they have actively researched, also by analysing case studies during their professional internship. The arguments presented in the paper should be supported by an appropriate theoretical base. The paper may also be written and presented in English.

In drafting their final paper, students are assisted by a professor of the study programme who acts as supervisor, and by a cosupervisor. The final exam awards 10 credits.

Students are admitted to the final exam with a mark calculated on the basis of their weighted average, rounded up or down to the nearest whole number. One point will be added to such mark if the student:

- a) Graduates within the last graduation session of the last academic year of his/her study plan, or
- b) Has participated in a study or training period abroad in the frame of programmes of the European Union, such as the Erasmus+ or Erasmus Placement programme, or other international exchange programmes, and has earned at least 70% of the credits included in his/her Learning Agreement.

Notes

Programme structure

Teaching organisation and delivery mode

The normal duration of the Master's degree programme is two years. Teaching modes include frontal teaching in the form of classes, as well as exercises organised in the frame of courses. Students are also expected to take part in supplementary activities organised within the courses, such as seminars, conferences, internships at the University or other host entities. For each educational activity, students are awarded a given number of credits (CFU).

A credit is defined as the unit of measurement of the student's workload. One credit conventionally equals 25 hours of study, including the time spent on classes (7 hours/1 CFU), seminars, exercises, educational insights, independent study. For each subject included in degree programme, credits are awarded to students only once they pass the corresponding exam.

Submission of the study plan - How and when

Students can choose from a set of available course options by submitting an individual study plan. Individual study plans can be submitted starting from the second year of the programme, by the deadlines established by the University. Another option is to submit a study plan requiring a specific approval by the Interdepartmental Academic Board.

Calendar of teaching activities

For each academic year, teaching activities are divided in semesters: classes take place between October and December (first semester) and between March and May (second semester).

Class schedule

The class schedule for each semester is available on the website of the degree programme.

Exams - Exam sessions and assessment methods

Students are assessed at the end of each course, but may also be tested with mid-course oral or written examinations.

Oral and written exams take place in January, February, March, and then in June, July and September. Exams dates are published on the website of the degree programme.

Exam marks are awarded on a scale of thirty, plus honours.

According to the general rules of the University, an exam is considered passed if the final mark is equal to or higher than 18/30.

Tutoring

The COSP - University Study and Career Guidance Services offers a counselling service to students experiencing momentary difficulties in their studies that could affect their academic performance and their ability to adapt to university life

Support is given to students either during one-to-one meetings focused on the study methods, or in one-to-one or group sessions aimed at coping with emotional difficulties (such as exam anxiety, uncertainties, relational difficulties).

The University of Milan provides support services to students with disabilities, to ensure their inclusion within the academic community.

Moreover, the University of Milan offers support services to students with specific learning disabilities (SDL) for the whole duration of their studies, in accordance with their rights to education, equality and social integration.

For detailed information on the University services, please refer to https://www.unimi.it/it/node/94/

In the frame of the degree programme, a tutoring service is available to enrolled students wishing to ask for information or assistance. Moreover, tutoring activities are organised in accordance with article 45 of the University Regulations, to support students with difficulties.

In order to early detect difficulties and prevent drop-outs, the programme Coordinator constantly monitors the performance of students and summons those in need to start remedial activities. In light of the existing connections between professors and the job market, writing the thesis plays a role in helping students find their first career opportunity.

Moreover, tutors and professors assist students in choosing between the two curricula based on their cultural and professional aspirations, and in selecting elective courses among those offered by the University and the degree programme, taking into account not only their subject interests, but also the needs of potential employers.

Language/computer skills tests

Students of both curricula are expected to acquire computer skills (1 CFU) and language skills (3 CFU for English proficiency).

For the computer skills credit (1 CFU), students have to pass a specific test organised in the frame of the degree programme. In order to obtain their degree, students must be proficient in English at level B2. Such level may be certified as follows:

- Language certificate, earned within 3 years prior to the date of submission, at a level equal or higher than B2 (for the list of language certificates recognised by this University please visit https://www.unimi.it/it/node/297/).

The certificate has to be uploaded during the enrolment procedure, or at a later time on the portal http://studente.unimi.it/uploadCertificazioniLingue;

- B2 or higher level assessed by SLAM University of Milan Language Centre in the frame of a degree programme of the University of Milan. Only levels achieved in the last four years are considered valid. SLAM levels are verified automatically and students do not need to attach any statement;
- Placement Test administered by SLAM during year I only, from October to January.

Students who fail the test will be required to attend a course organised by SLAM.

The Placement Test is mandatory for all students who do not have a valid level.

Those who do not sit the Placement Test by January or fail to pass the end-of-course test within 6 attempts will have to obtain a recognised certificate at their own expenses, before their graduation.

EXPERIENCE OF STUDY ABROAD AS PART OF THE TRAINING PROGRAM

The University of Milan facilitates the international mobility of students by providing them with the opportunity to study or intern abroad for a given time. This is a unique chance for students to enrich their educational path in a new and exciting environment.

Based on the agreements that the University has in place with over 300 universities from the 27 EU countries under the Erasmus+ programme, regularly enrolled students can pursue part of their studies at one of the partner universities, or do internships at companies, training and research centres and other organisations.

Similar international mobility opportunities are also available outside Europe, thanks to cooperation agreements with a number of prestigious institutions.

Study and internships abroad

With regard to the internationalisation of teaching, students of this degree programme may take part in the Erasmus+ and Erasmus Traineeship programmes based on the many agreements signed between the University of Milan and other important universities.

In the frame of this degree programme, the University may host visiting professors and visiting scholars and organise lectures and seminars featuring professors from other countries.

Further information is available at https://www.unimi.it/en/international/study-abroad

How to participate in Erasmus mobility programs

Students of the University of Milan can access mobility programmes through a public selection process, in which frame adhoc selection committees assess candidates' applications based on their:

- Academic career
- Proposed study/internship programme abroad
- Foreign language proficiency
- · Reasons for applying

Call for applications and informative meetings

The public selection for Erasmus+ study exchanges takes place each year around February, when a call for applications is published, specifying partner universities, number of spots available and specific requirements.

For the Erasmus+ Mobility for Traineeship, the University of Milan usually publishes two calls a year. Students can either find a traineeship position on their own, or opt for a host institution with which the University of Milan has a bilateral agreement in place.

The University organises a series of information meetings for each study areas, as well as general events open to all students, to illustrate mobility programmes and rules for participation.

Erasmus+ scholarship

The European Union awards a scholarship to selected students in the frame of the Erasmus+ programme, to help them cover for expenses arising in relation to their mobility. In addition to this, the University may provide economically disadvantaged students with a supplementary allowance.

Language courses

Students who pass the selections for mobility programmes can benefit from intensive foreign language courses offered each year by SLAM - University of Milan Language Centre.

https://www.unimi.it/en/node/8/

Further details are available at https://www.unimi.it/en/node/274/

Contact details:

International Mobility and Promotion Office

Via Santa Sofia 9 (second floor)

Tel. 02 503 13501-12589-13495-13502

For enquiries please use InformaStudenti or write to mobility.out@unimi.it

Appointments: to be booked via InformaStudenti

1st COURSE YEAR (disactivated from academic y	ear 2024/25)	Core/compulsory co	urses/a	ctivities
common to all curricula				
earning activity		Ects	Sector	
Advanced commercial law - Models of governance			9	IUS/04
Business valuation and extraordinary operations		9	SECS-P/07	
Corporate tax law (commands, controls and compliance)			IUS/12	
Governance and financial markets		9	SECS-P/11	
IFRS standards and consolidated financial statements		9	SECS-P/07	
Public Economics and Applied Economics		12	(6) SECS-P/06, (6) SECS-P/03	
Statistics for data analysis		6	SECS-S/03	
		Total compulsory credits	63	
			•	•
2nd COURSE YEAR Core/compulsory courses/act	tivities commo	on to all curricula		
Learning activity			Ects	Sector
Computer skills			1	NA
English proficiency B2 (3 ECTS)		3	ND	
		Total compulsory credits	4	

Elective courses common to all curricula

Students must obtain 9 university credits (CFU) by taking an elective course among the ones proposed by the University. The course must be coherent with the study programme.

Notably, the following course are recommended:

			IUS/04	
Corporate and tax profiles of extraordinary operations		9	(6) IUS/12, (3) IUS/04	
Corporate social responsibility and reporting			SECS-P/02	
Drafting techniques for business contracts			IUS/01	
Economics of tax evasion			SECS-P/03	
Legal and tax profiles of non-profit organisations		9	(5) IUS/11, (4) IUS/12	
Legal profiles of the generation transition			IUS/01	
Organisational models and management of human resources			SECS-P/10	
Privacy law		9	IUS/08	
Social security law			IUS/07	
Tax criminal law		9	IUS/17	
End of course requirements common to all curricula				
Final Exam		10	NA	
	Total compulsory credits	10		

ACTIVE CURRICULA LIST

Course years currently available: 2nd Course years currently available: 2nd

CURRICULUM: [A93-A]

Qualifying Training Objectives

This curriculum is specifically designed to optimally prepare students who wish to undertake the professional internship required to access the State Exam for chartered accountants. During the second year, students will acquire competencies regarding Company crisis and insolvency law (IUS/15), formerly known as bankruptcy law, Labour law (IUS/07), as well as further qualifying skills in Business economics (SECS-P/07), with specific courses pertaining to Planning, scheduling and controlling, and Auditing and auditing skills. Students opting for this curriculum are expected to complete a professional internship, for which they are awarded 10 credits.

2nd COURSE YEAR Core/compulsory courses/activities Curriculum-specific features			
Learning activity		Ects	Sector
Auditing and auditing skills		6	SECS-P/07
Company crisis and insolvency		6	IUS/15
Labour law for business economics			IUS/07
Planning, scheduling and controlling		6	SECS-P/07
	Total compulsory credits	24	
End of course requirements Curriculum-specific features			
Internship		10	NA
	Total compulsory credits	10	

CURRICULUM: [A93-B]

Qualifying Training Objectives

This curriculum is designed to adequately train students wanting to undertake the professional internship required to access the State Exam for chartered accountants, but not wishing to benefit from the dedicated agreement granting them the possibility to do such internship during their studies and be exempt from taking the first part of the State Exam. The coursework has a strong focus on legal subjects. During the second year, students will acquire specific competencies regarding Company crisis and insolvency law, Civil execution law (including over-indebtedness proceedings) (IUS/15), Business criminal law (IUS/17), as well as Internal market law and EU competition law (IUS/14). Based on their inclination, students opting for this curriculum may choose to acquire specific knowledge and skills regarding either Tools for the protection of company assets (IUS/01) or Labour law in business risk management (IUS/07).

2nd COURSE YEAR Core/compulsory courses/activities Curriculum-specific features			
Learning activity		Ects	Sector
Business criminal law		10	IUS/17
Company crisis and insolvency - Civil execution		12	IUS/15
Internal market law and EU competition law		6	IUS/14
	Total compulsory credits	28	
Elective courses Curriculum-specific elective courses for			
Students must choose one of the following exams:			
Labour law in business risk management		6	IUS/07
Tools for the protection of company assets		6	IUS/01