

**Curriculum, Master of Arts in Accounting and Finance (MAccFin)**

 (pursuant to Art. 6 of the Course Regulations for the Master's Level of the University of St.Gallen of 30 June 2003 (as at 17 October 2016))<sup>1</sup> **Regulations 18**

| Course                                      | Sem | Credit hours |          | Credits   | Examination type | Point in time of the exam. * | Elective for other Master's progs. ** | Remarks  |
|---|-----|--------------|----------|-----------|------------------|------------------------------|---------------------------------------|--|
|   |     | Con Stu      | Ind Stu  |           |                  |                              |                                       |  |
| <b>1 Core studies – compulsory subjects</b> |     |              |          |           |                  |                              |                                       |  |
| 1.1 Management Accounting                   | 7   | 3            | 1        | 4         | Written test     | ITB                          | No                                    | 2 credits hours, lecture; 1 credit hour, workshop; 1 credit hour, independent studies  |
| 1.2 Corporate Finance                       | 7   | 3            | 1        | 4         | Written test     | ITB                          | No                                    | 2 credits hours, lecture; 1 credit hour, workshop; 1 credit hour, independent studies  |
| 1.3 Auditing                                | 7   | 3            | 1        | 4         | Written test     | ITB                          | No                                    | 2 credits hours, lecture; 1 credit hour, workshop; 1 credit hour, independent studies  |
| 1.4 Financial Reporting                     | 8   | 3            | 1        | 4         | Written test     | ITB                          | No                                    | 2 credits hours, lecture; 1 credit hour, workshop; 1 credit hour, independent studies  |
| 1.5 Financial Analysis                      | 8   | 3            | 1        | 4         | Written test     | ITB                          | No                                    | 2 credits hours, lecture; 1 credit hour, workshop; 1 credit hour, independent studies  |
| <b>Total, compulsory subjects</b>           |     | <b>15</b>    | <b>5</b> | <b>20</b> |                  |                              |                                       |  |
| <b>2 Core studies – core electives</b>      |     |              |          |           |                  |                              |                                       |  |
| 2.1 Core electives                          | 7/8 |              |          | 12        |                  |                              | Yes                                   | General core electives; surplus courses will be credited to independent electives.     |
| 2.2 Core electives: areas of specialisation | 9   |              |          | 12        |                  |                              | Yes                                   | 2 courses must be attended; surplus courses will be credited to independent electives. |
| Total, core electives                       |     |              |          | 24        |                  |                              |                                       |  |
| Total, Master's subjects                    |     |              |          | 44        |                  |                              |                                       |  |
| <b>3 Core electives – independent</b>       |     |              |          | 10        |                  |                              |                                       |  |

<sup>1</sup> Pursuant to Art. 123 of the University Statutes, only the German version of these regulations shall be legally binding.

|                                   |  |  |  |       |  |  |  |                                     |
|-----------------------------------|--|--|--|-------|--|--|--|-------------------------------------|
| <b>electives</b>                  |  |  |  |       |  |  |  |                                     |
| <b>Total, core studies</b>        |  |  |  | 54    |  |  |  |                                     |
| <b>4 Master's thesis</b>          |  |  |  | 18    |  |  |  |                                     |
| <b>5 Contextual Studies</b>       |  |  |  |       |  |  |  |                                     |
| 5.1 <b>Areas of Concentration</b> |  |  |  | 12-18 |  |  |  | 12 credits min. and 18 credits max. |
| 5.2 <b>Skills</b>                 |  |  |  | 0-6   |  |  |  | 0 credits min. and 6 credits max.   |
| <b>Total, Contextual Studies</b>  |  |  |  | 18    |  |  |  |                                     |
| <b>Total, Master's studies</b>    |  |  |  | 90    |  |  |  |                                     |

\* ITB = inter-term break / TT = term time (submission time of written work can be moved into the ITB)

\*\* The course or group of courses can be attended as independent electives by students from other Master's programmes.

### Master's thesis

The topic of the Master's thesis must derive from core studies and must bear reference to a course in the Master's subjects.

### Exchange

An exchange semester is ruled out in the first semester of the Master's Level, irrespective of whether studies were started in the Autumn or Spring Semester.

### Beginning of the Master's Programme

Students with a degree from the University of St.Gallen can start the Master's Programme in an Autumn Semester or Spring Semester. Students with a degree from another university can start the Master's Programme in an Autumn Semester only (Pursuant to Art. 9 of the Admission Regulations for the Business Administration Master's Programmes MAccFin, MUG, MSC and MBI).

### Transition provisions

The new structure of contextual studies will be introduced for all students as from Autumn Semester 2018. Students who have not completed their studies under the old course regulations by the end of Spring Semester 2018 will be converted to the 2018 Regulations. The Dean of Studies shall issue detailed provisions for the conversion of work done by students in contextual studies before Autumn Semester 2018.