



**AMENDMENT OF APPENDIX A**

**to the Original Double Degree Agreement Signed on 13th June 2022**

**Between**

**Master Degree in Accounting, Auditing and Control (LM77)**  
Università Degli Studi Di Firenze  
Florence, Italy  
(UNIFI)

**And**

**Master of Science in International Accounting, Audit & Control**  
IESEG School of Management  
Lille and Paris, France  
(IESEG)

## PREMISES

Whereas, the original double degree agreement (hereinafter referred to as "the Agreement") between the University of Florence and the IÉSEG School of Management was duly executed on 13th June 2022, and is currently valid and in full force, enabling a productive and mutually beneficial partnership;

Whereas, Appendix A of the Agreement originally outlined a study plan that has been integral in guiding the academic trajectory of students participating in the double degree program;

Whereas, the University of Florence has recently undergone significant curricular enhancements, notably including an increase in the number of courses offered in English, which represents a substantial development from the provisions outlined in the prior version of Appendix A;

Whereas, these curricular changes necessitate an update to the study plan to accurately reflect the current offerings and to ensure that students are provided with an education that is both relevant and competitive on a global scale;

Therefore, it is agreed by both partner institutions that Appendix A of the Agreement requires a timely amendment to incorporate these updates, thereby aligning the study plan with the enhanced academic structure and increased English-language course offerings at the University of Florence.

This amendment will ensure that the study plan remains current and continues to meet the educational needs and aspirations of students enrolled in the double degree program.

Read, approved and signed.

For the University of Florence

The Program Coordinator

MSc in Accounting, Auditing and Control

Prof. Francesco Mazzi

Florence,



Firmato  
digitalmente da:  
FRANCESCO  
MAZZI  
Data: 08/11/2024  
16:06:57 CET

For IÉSEG School of Management

The Program Coordinator

MSc in International Accounting, Audit & Control

Prof. Raul Barroso

Paris,

DocuSigned by:  
*Raul Barroso Casado*  
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**APPENDIX A – STUDY PLAN AGREED BETWEEN THE PARTNER UNIVERSITIES FOR THE MUTUAL RECOGNITION OF THE EXAMS TAKEN BY THE STUDENTS SELECTED FOR THE EXCHANGE PROGRAM**

**1. Study plan for students starting at the UNIFI**

***First year of the program***

Students from UNIFI complete the following exams from the program in Florence during their first year.

<b>COURSE TITLE</b>	<b>ECTS</b>
AUDITING AND INTERNAL CONTROL SYSTEMS	6
BLOCKCHAIN AND ECONOMIC LAW OF DIGITAL ASSETS	9
ENVIRONMENTAL ECONOMICS AND POLICY	6
INTERNATIONAL ACCOUNTING	9
BEHAVIOURAL ECONOMICS	9
FINANCIAL STATEMENT ANALYSIS AND EQUITY VALUATION	6
LAB IN ACCOUNTING RESEARCH	3
PUBLIC AND PRIVATE NARRATIVE REPORTING	6
SUSTAINABILITY ACCOUNTING & ACCOUNTABILITY	6
<b>TOTAL FIRST YEAR AT UNIFI</b>	<b>60</b>

Students starting in Florence will get the following recognitions at IÉSEG:

<b>COURSE TITLE</b>	<b>SEMESTER</b>	<b>ECTS</b>
Audit Techniques	S1	2
CMA 1	S1	2
International Corporate Financial Reporting and Consolidation	S1	4
International Financial Accounting	S1	3
International Financial Reporting and Analysis I	S1	3
Operational Audit Techniques	S1	2
Risk Based Internal Audit	S1	2
Controlling and Auditing Corporate Social Responsibility	S2	3
Corporate Governance	S2	2
Introduction to Financial Data Analysis and Firm Valuation	S2	2
<b>SUBTOTAL</b>		<b>25</b>
EXEMPTION FOR THE THIRD TERM OF COURSES (SEE ARTICLE 3 OF THE AGREEMENT)		30
<b>TOTAL FIRST YEAR AT IÉSEG</b>		<b>55</b>

***Second year of the program***

During the second year, students move to IÉSEG and complete the following exams.

<b>COURSE TITLE</b>	<b>SEMESTER</b>	<b>ECTS</b>
Business Ethics and Managerial Behavior	S1	3
Corporate Finance	S1	2
Financial Econometrics	S1	2
Forensic Accounting and Fraud Risk Management	S1	2
Management Consultancy	S1	2

Project Management	S1	2
Project Management	S1	2
Quantitative Methods	S1	2
Data Visualization	S2	2
Due Diligence	S2	2
International Taxation	S2	3
Management Accounting	S2	3
Management Control and Decision Making	S2	3
Managing and Leading a Professional Service Firm	S2	2
Data Analytics	S3	3
Internship or work experience, thesis, or consulting project	S3	30
<b>TOTAL SECOND YEAR AT IÉSEG</b>		<b>65</b>

## 2. Study plan for students starting at IÉSEG

### *First year of the program*

Students from IÉSEG complete the following exams from the program in Paris during their first year.

COURSE TITLE	SEMESTER	ECTS
International Financial Accounting	S1	3
International Corporate Financial Reporting and Consolidation	S1	4
International Financial Reporting and Analysis I	S1	3
Operational Audit Techniques	S1	2
Project Management	S1	2
Business Ethics and Managerial Behavior	S1	3
Management Consultancy	S1	2
Audit Techniques	S1	2
Forensic Accounting and Fraud Risk Management	S1	2
Corporate Finance	S1	2
Financial Econometrics	S1	2
Quantitative Methods	S1	2
Spreadsheet Modeling	S1	0
Languages Courses 1	S1	2
Business Game	S2	2
Managing and Leading a Professional Service Firm	S2	2
Controlling and Auditing Corporate Social Responsibility	S2	2
Management Accounting	S2	3
Management Control and Decision Making	S2	3
Due Diligence	S2	2
Corporate Governance	S2	2
International Taxation	S2	3
CMA 1	S2	2
Data Visualization	S2	2
Career Program	S2	2
Languages Courses 2	S2	2
Two of the following: Data Analysis in Python Cybersecurity	S2	2

Introduction to Financial Data Analysis and Firm Valuation SAP for Business Process Management Professional Seminar Series Excel VBA		
<b>TOTAL FIRST YEAR AT IÉSEG</b>		<b>60</b>

Students starting at IÉSEG get the following recognitions in Florence:

<b>COURSE TITLE</b>	<b>ECTS</b>
AUDITING AND INTERNAL CONTROL SYSTEMS	6
BLOCKCHAIN AND ECONOMIC LAW OF DIGITAL ASSETS	9
ENVIRONMENTAL ECONOMICS AND POLICY	6
INTERNATIONAL ACCOUNTING	9
BEHAVIOURAL ECONOMICS	9
FINANCIAL STATEMENT ANALYSIS AND EQUITY VALUATION	6
LAB IN ACCOUNTING RESEARCH	3
PUBLIC AND PRIVATE NARRATIVE REPORTING	6
SUSTAINABILITY ACCOUNTING & ACCOUNTABILITY	6
<b>TOTAL FIRST YEAR AT UNIFI</b>	<b>60</b>

### ***Second year of the program***

During the second year, students move to UNIFI and complete the following exams.

<b>COURSE TITLE</b>	<b>ECTS</b>
International Taxation	6
Introduction to Financial Derivatives	6
Strategic Managerial Accounting	9
Internship or Elective exams	15
FINAL THESIS (can be merged with Internship)	24
<b>TOTAL SECOND YEAR AT UNIFI</b>	<b>60</b>