

Master of Accounting and Finance – outlook on course program¹ Module Accounting and Control (as of 01.10.2009)

| Fall 2009 | Spring 2010 | Fall 2010 | Spring 2011 | Fall 2011 | Spring 2012 |
|---|---|---|---|---|---|
| Controlling²³ (Göx/Boutat) | Bilanzierung/Consolidation et normes comptables ² (Rentsch/Dousse) | Controlling²³ (Göx/Boutat) | Bilanzierung/Consolidation et normes comptables ² (Rentsch/Dousse) | Controlling²³ (Göx/Boutat) | Bilanzierung/Consolidation et normes comptables ² (Rentsch/Dousse) |
| Accounting Theory (Göx) | Advanced Managerial Accounting Seminar - Transfer Pricing (Göx) | Dezentrale Unter- nehmenssteuerung (Göx) | Advanced Accounting Seminar – Executive Compensation (Göx) | Accounting Theory (Göx) | Advanced Managerial Accounting Seminar - Transfer Pricing (Göx) |
| Advanced Group Accounting (Kunz)³ | Unternehmensbewertung (Wallmeier)³ | Advanced Group Accounting (Kunz)³ | Internationale Rechnungslegung (Wallmeier)³ | Advanced Group Accounting (Kunz)³ | Unternehmensbewertung (Wallmeier)³ |
| The audit profession and the public interest (Noesberger) | Audit methodology (Noesberger) | The audit profession and the public interest (Noesberger) | Audit methodology (Noesberger) | The audit profession and the public interest (Noesberger) | Audit methodology (Noesberger) |
| Nat. und Int. Unter- nehmenssteuerrecht (Hinny. Law Faculty) | Droit fiscal de l'entreprise (Torrione, Law Faculty) | Nat. und Int. Unter- nehmenssteuerrecht (Hinny. Law Faculty) | Droit fiscal de l'entreprise (Torrione, Law Faculty) | Nat. und Int. Unter- nehmenssteuerrecht (Hinny. Law Faculty) | Droit fiscal de l'entreprise (Torrione, Law Faculty) |
| Steuerrecht / Droit fiscal (Hinny/Torrione) (annual course, Law Faculty) | | Steuerrecht / Droit fiscal (Hinny/Torrione) (annual course, Law Faculty) | | Steuerrecht / Droit fiscal (Hinny/Torrione) (annual course, Law Faculty) | |
| | Corporate Governance (Isakov) | | Performance Measurement in NPO (Gmür) | | Corporate Governance (Isakov) |
| | Decision Analysis (Brachinger) | | | | Decision Analysis (Brachinger) |

¹ This outlook is provisional and subject to changes.

² Bachelor Courses, only to be credited if not already taken in BA-Program.

³ Courses required for recognition of Master for the Module “Accounting & Finance” at the Swiss Audit Chamber (marked bold).

Master of Accounting and Finance – outlook on course program¹ Module Finance (as of 01.10.2009)

| Fall 2009 | Spring 2010 | Fall 2010 | Spring 2011 | Fall 2011 | Spring 2012 |
|--|--|---|--|--|--|
| | Unternehmensfinanz./ Gestion financière²³ (Wallmeier/Isakov) | Ethique en affaires et en finance (Dembinski) | Unternehmensfinanz./ Gestion financière²³ (Wallmeier/Isakov) | | Unternehmensfinanz./ Gestion financière²³ (Wallmeier/Isakov) |
| Gestion de portefeuille (Isakov) | Corporate Governance (Isakov) | International Finance (Isakov)³ | Finance empirique (Isakov) | Gestion de portefeuille (Isakov) | Corporate Governance (Isakov) |
| Risk Management and Financial Derivatives (Wallmeier)³ | Unternehmensbewertung (Wallmeier)³ | Investments (Wallmeier) | Internationale Rechnungslegung (Wallmeier)³ | Risk Management and Financial Derivatives (Wallmeier)³ | Unternehmensbewertung (Wallmeier)³ |
| | Decision Analysis (Brachinger) | Riscometrics (Brachinger) | Kapitalmarktrecht / Aspekte des Bankenrechts (De Beer) | | Decision Analysis (Brachinger) |
| | | Droit bancaire et des marchés financiers (Lévy) | | | |

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² Bachelor Courses, only to be credited if not already taken in BA-Program.

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Master of Accounting and Finance – outlook on course program Recommended BENEFR courses (as of 01.10.2009)

| Fall 2009 | Spring 2010 | Fall 2010 | Spring 2011 |
|---|---|---|---|
| Module Accounting and Control | | | |
| Organisation und Controlling (BE) Financial Accounting and Economics (BE) IFRS bei Versicherungsunternehmen (BE) | Budgetierung und Investitionscontrolling (BE) | Not yet determined see www.iuc.unibe.ch for details | |
| Module Finance | | | |
| Asset Management by Institutional Investors (BE) Computer-aided Cases in Finance (BE) Financing and Capital Structure (BE) Operational Risk Management (BE) The Theory and Practice of Insurance (BE) | Advanced Valuation (BE) Real Estate Finance (BE) | Asset Management by Institutional Investors (BE) Computer-aided Cases in Finance (BE) Financing and Capital Structure (BE) Operational Risk Management (BE) The Theory and Practice of Insurance (BE) | Advanced Valuation (BE) Real Estate Finance (BE) |
| Asset Pricing (NE) Derivatives (NE) Behavioral Finance (NE) Ethics II (NE) | Fixed Income (NE) Ethics I (NE) | Asset Pricing (NE) Derivatives (NE) Behavioral Finance (NE) Ethics II (NE) | Fixed Income (NE) Ethics I (NE) |

- 1) There are equivalent courses for the courses *Unternehmensanalyse, Konzernrechnung, Leistungsmessung und Managementanreize, International Accounting, Corporate Governance, and Risk Management* in Fribourg. The courses can only be taken in Berne if the equivalent course in Fribourg are not offered in the same academic year and cannot be taken within the normal duration of the applicants' Master studies.
- 2) See www.iuc.unibe.ch and www.ifm.unibe.ch for details of the courses offered in BE and www2.unine.ch/Jahia/finance/site/mscf for details for of the courses offered in NE.