UNIVERSITÀ DEGLI STUDI DI BERGAMO | Dipartimento di Scienze Aziendali

ACCOUNTING, GOVERNANCE AND SUSTAINABILITY– LM-77

https://ls-ags.unibg.it

("THE COURSE > STUDY PLAN")

Elective Courses a.y. 2026-2027 (recommended choices)

PANIERE CURRICULUM ACCOUNTING FOR INTERNATIONAL BUSINESS (AIB)

Updated on September 24, 2026

GENERAL RULES

In the ELECTIVE COURSES ('SL' - Scelta Libera) section, students may include courses/ activities offered at the University and/or Language Learning Activities (AAL) offered by the University Language Centre (Centro Linguistico di Ateneo - CLA), **provided they are consistent with their study plan.**

Specifically, students may not select free choice activities that are **similar or equivalent** to one another, or whose content is already covered, even partially, by courses included in their Study Plan (PdS).

PANIERE (ELECTIVE COURSES RECOMMENDED)

Each year, the Degree Programme Board (Consiglio di Corso di Studio - CCS) publishes a list of activities whose consistency with the degree programme has been verified in advance (PANIERE).
Electives selected from this PANIERE are automatically approved without requiring any justification.

The PANIERE defined by the CCS includes:

- **'Choose between' course ("A scelta tra") from the first and second year (if not already selected)**
- **Recommended course units in the study plan during their year of activation**
- **Other course units recognized as consistent with the degree programme**
- **Language courses offered by the (Centro Linguistico di Ateneo - CLA)**

ELECTIVE COURSES EXTRA-PANIERE

Students may request the CCS, with written justification, to include an extra-paniere activity as a free choice elective or as an extra-credit course in their Study Plan, in compliance with the general rules outlined in this document.

The CCS will evaluate the student's reasoning, the consistency of the choice, and compliance with general rules before approving or rejecting the request.

PANIERE CURRICULUM ACCOUNTING FOR INTERNATIONAL BUSINESS (AIB)

162019-ENG ADVANCED CORPORATE FINANCE
6 - SECS-P/09 **(equivalente a 134003-ENG Managerial Finance)**

164014-ENG – ASSET MANAGEMENT AND PRIVATE BANKING
9 - SECS-P/11

164013-ENG – BANK AND INSURANCE MANAGEMENT
9 - SECS-P/11 **(oppure è possibile inserirlo da 6 cfu 164013-M1 – cartaceo)**

164002-ENG – BANKING, INSURANCE AND FINANCIAL MARKETS LAW
6 - IUS/05 (**consigliato per chi intende svolgere la professione del Dottore commercialista**)

149012-ENG BIG DATA MANAGEMENT
6 - SECS-S/06

184009-ENG BRAND MANAGEMENT AND EXPERIENTIAL MARKETING
12 - SECS-P/08
oppure
184009-E1 BRAND MANAGEMENT
6 - SECS-P/08
oppure
184009-E2 EXPERIENTIAL MARKETING
6 - SECS-P/08
(rid. di marketing strategies and brand management)

90017-ENG – BUSINESS ETHICS
6 - SECS-P/07

164003-ENG – BUSINESS HISTORY
6 - SECS-P/12

162023-ENG CENTRAL BANKING POLICIES FOR SUSTAINABILITY
6 - SECS-P/02

179001-ENG – CHALLENGES IN A WORLD IN TRANSITION
6 – SPS/07 – M-GGR/01

149009-ENG – CODING AND MACHINE LEARNING
12 - SECS-S/01 -S/06
oppure
149009-M1 – CODING FOR DATA SCIENCE
6 – SECS-S/06
Inseriti da Signori

65091-ENG – COMPARATIVE BUSINESS LAW
9 – IUS/04

164010-M2 – CONSUMER MARKETING
6 - SECS-P/08 **(2 modulo del corso 164010-ENG)**

184011-ENG IMPACT ENTREPRENEURSHIP
6 – SECS-P/08

164006-ENG – DIGITAL BUSINESS MODEL AND FAMILY BUSINESS
12 - SECS-P/08
oppure
164006-M1 – DIGITAL BUSINESS MODEL
6 - SECS-P/08

oppure
164006-M2 – FAMILY BUSINESS
6 - SECS-P/08

65100 – DIRITTO DELLE PROCEDURE CONCORSUALI
6 - IUS/15
(**erogato dal dipartimento di Giurisprudenza – consigliato per chi intende svolgere la professione del Dottore commercialista**)

90027 – DIRITTO PROCESSUALE CIVILE
6 - IUS/15
(**erogato dal dipartimento di Giurisprudenza – consigliato per chi intende svolgere la professione del Dottore commercialista**)

90012 - DIRITTO TRIBUTARIO AVANZATO
9 - IUS/12 **(consigliato per chi intende svolgere la professione del Dottore commercialista**)

65103 – EMERGING TECHNOLOGIES LAW
6 - IUS/05
(**erogato dal dipartimento di Giurisprudenza – consigliato per chi intende svolgere la professione del Dottore commercialista**)

184009-E2 EXPERIENTIAL MARKETING
6 - SECS-P/08
(2 modulo del corso 184009-ENG) – eq. a 164009-M2 BRAND MANAGEMENT, disattivato

184012-ENG – GLOBAL STRATEGIC MANAGEMENT
6 - SECS-P/08 **(oppure da 9 cfu cartaceo) – eq a 910004-ENG - INTERNATIONAL BUSINESS AND TRADE, disatt**

179002-EN1 – GOVERNING SUSTAINABILITY
6 - SECS-P/07

164011-ENG – INDUSTRIAL AND TRADE MARKETING
6 - SECS-P/08

65076-ENG – INTERNATIONAL AND EU TAX LAW
9 - IUS/12
(**erogato dal dipartimento di Giurisprudenza – consigliato per chi intende svolgere la professione del Dottore commercialista**)

65108 – INTERNATIONAL BUSINESS LAW
6 - IUS/04
(**erogato dal dipartimento di Giurisprudenza – consigliato per chi intende svolgere la professione del Dottore commercialista**)

910010-ENG - INTERNATIONAL BUSINESS MANAGEMENT (ADVANCED)
9 - SECS-P/08

184002-ENG – INTERNATIONAL MARKETS AND COMPANIES LAW 6 - IUS/04 (**consigliato per chi intende svolgere la professione del Dottore commercialista)**

134003-ENG- MANAGERIAL FINANCE
6 – SECS-P/09 **(CARTACEO; equivalente a 162019 - Advanced Corporate Finance)**

164005-ENG – MANAGING PEOPLE AND ORGANIZATIONAL BEHAVIOUR
12 - SECS-P/10

164010-ENG - MARKET RESEARCH AND CONSUMER MARKETING
12 - SECS-P/08
oppure
164010-M1 - MARKET RESEARCH
6 - SECS-P/08
oppure
164010-M2 - CONSUMER MARKETING
6 - SECS-P/08

900009-ENG - MATLAB FOR DECISION MAKER (IDONEITÀ)
6 - SECS-S/06

164008-ENG – NEW BUSINESS VENTURING
6 - SECS-P/08

90031 – OPERAZIONI E BILANCI STRAORDINARI
6 – SECS-P/07 **(consigliato per chi intende svolgere la professione del Dottore commercialista; se non sostenuto nel triennio cod. 87058)**

149013-ENG – PERSONNEL ECONOMICS AND HR ANALYTICS
6 - SECS-P/02

179005-ENG - PUBLIC VALUE CREATION AND REPORTING
6 - SECS-P/07-**(equivalente per contenuti a 900006-ENG - Public Sector Governance, disattivato)**

184001-ENG – RETAILING AND SALES
6 - SECS-P/08

910011-ENG – RISK MANAGEMENT AND DERIVATIVES
6 - SECS-P/11 **(oppure da 9 cfu cartaceo)**

164004-ENG – SPECIAL ISSUES IN INTERNATIONAL ECONOMICS
6 - SECS-P/01

134006-ENG – SOCIAL TOPICS IN ORGANIZATION
6 - SECS-P/10

162016-ENG SUSTAINABLE FINANCE
6 – SECS-P/11

90033 – TECNICA PROFESSIONALE PER LA GESTIONE DEL RISCHIO E DELLA CRISI D'IMPRESA
9 - SECS-P/07 **(consigliato per chi intende svolgere la professione del Dottore commercialista; equivalente per contenuti a 90009 - Tecnica professionale, disattivato)**

179006-ENG – THEORETICAL PERSPECTIVES AND RESEARCH METHODS IN ACCOUNTING
6 - SECS-P/07 – SPS/07 **(equivalente per contenuti a 165019 – APPLIED MANAGEMENT RESEARCH METHODS)**

90029 – VALUTAZIONI D'AZIENDA
6 - SECS-P/07 **(consigliato per chi intende svolgere la professione del Dottore commercialista)**

OTHER ACTIVITIES RECOMMENDED:

90025 - TIROCINIO II LIVELLO (6 cfu)

CREO-LABs (6 cfu)

For students participating in the **CREO-LABs** organized by the CYFE Center for the 2026–2027 academic year, the completed activity will be recognized for 6 ECTS credits under free choice electives or extra-credit courses, subject to passing the exam and/or obtaining certification from the professors in charge of each CREO-LAB.

165021 – CREO-LAB SALUTE (ita) / CYFE
6 – NN **(check the application call for a.y. 2026–2027)**

179010-ENG – CREO-LAB SUSTAINABILITY (eng) / CYFE
6 – NN **(check the application call for a.y. 2026–2027)**

38110 – CREO-LAB TECNOLOGIE DIGITALI E INTELLIGENZA ARTIFICIALE (ita) / CYFE
6 – NN **(check the application call for a.y. 2026–2027)**

44167-ENG – CREO-LAB TOURISM AND CREATIVE INDUSTRIES (eng) / CYFE
6 – NN **(check the application call for a.y. 2026–2027)**

ARTIFICIAL INTELLIGENCE COURSES

The following courses on artificial intelligence can be selected as free electives or extra-credit courses:

AI0006 – AI AND COMPLIANCE
6 – GIUR-14/A
Second semester
Lead Instructor: Prof. Ivan Libero Nocera

AI0007 – AI GOVERNANCE – HOW TO DESIGN, USE, AND MANAGE AI WITHIN THE EUROPEAN FRAMEWORK
3 – GIUR-01/A
Second semester
Lead Instructor: Dr. Francesca Cerea

AI0008 – APPLIED MARKETING ANALYTICS WITH AI
3– ECON-07/A
Second semester
Lead Instructor: Dr. Federico Mangiò

AI0009 – FUNDAMENTALS OF MODERN ARTIFICIAL INTELLIGENCE
3– INFO-01/A
Second semester
Lead Instructor: Prof. Stefano Coniglio

AI0010 – ARTIFICIAL INTELLIGENCE AND DATA ANALYSIS IN ECONOMICS AND STATISTICS
6– INFO-01/A
Second semester
Lead Instructor: Prof. Stefano Coniglio

LANGUAGE LEARNING ACTIVITIES (AAL)
CENTRO LINGUISTICO DI ATENEO (CLA) (https://cla.unibg.it/it)

LANGUAGE LEARNING ACTIVITIES (AAL) are evaluated through "pass/fail assessments" (prove di idoneità).

CCL002 ITALIANO PER STRANIERI:
https://www.unibg.it/studiare/frequentare/apprendimento-linguistico/italiano

LINGUA FRANCESE: https://www.unibg.it/studiare/frequentare/apprendimento-linguistico/francese/francese-sa-se

CCLFRAB1 - AAL LINGUA FRANCESE B1
6 - LINGUA

CCLFRAB2 - AAL LINGUA FRANCESE B2
6 - LINGUA

CCLFRAC1 - AAL LINGUA FRANCESE C1
6 - LINGUA

LINGUA INGLESE: https://www.unibg.it/studiare/frequentare/apprendimento-linguistico/inglese/inglese-sa-se

CCLENGC1 - AAL LINGUA INGLESE C1 **(idoneità) – secondo semestre**
6 - LINGUA

CLAENGC1 - AAL LINGUA INGLESE C1 **(idoneità) – primo semestre**
6 - LINGUA

LINGUA SPAGNOLA: https://www.unibg.it/studiare/frequentare/apprendimento-linguistico/spagnolo/spagnolo-sa-se

CCLSPAB1 - AAL LINGUASPAGNOLA B1
6 - LINGUA

CCLSPAB2 - AAL LINGUA SPAGNOLA B2
6 - LINGUA

LINGUA TEDESCA: https://www.unibg.it/studiare/frequentare/apprendimento-linguistico/tedesco/tedesco-sa-se

CCLTEDB1 - AAL LINGUA TEDESCA B1
6 - LINGUA

CCLTEDB2 - AAL LINGUA TEDESCA B2

6 - LINGUA