



**UNIVERSITÀ
DEGLI STUDI
DI BERGAMO**

Department
of Management

**Corso di Laurea Magistrale/ Master's Degree in
Accounting, Governance and Sustainability**
Classe delle Lauree Magistrali n. 77 - Scienze economico- aziendali

nome/NAME:	
cognome/SURNAME:	
matricola/STUDENT'S NUMBER:	
firma/SIGNATURE:	data/DATE:

curriculum: Accounting and Governance for Sustainability

STUDY PLAN A.Y. 2025-2026
enrolment a.y. 2025-2026 (coorte 2025)

code	SSD	FIRST YEAR (A.Y. 2025-2026)		CFU	hours	term
179001-ENG	M-GGR/01 SPS/07	Challenges in a World in Transition		6	48	1
179004-ENG	SECS-P/07	International Accounting, Risk Assessment and Auditing		12	96	annual
90017-ENG	SECS-P/07	Business Ethics		6	48	1
900003-ENG	SECS-P/07	Strategic Management Accounting		9	72	1
65091-ENG	IUS/04	Comparative Business Law		9	72	2
149006-ENG	SECS-P/02	European Economic Policy		6	48	1
179008-ENG	SECS-S/03	Statistics for Accounting		9	72	2
total First year credits				57		

codice	SSD	SECOND YEAR (A.Y. 2026-2027)		CFU	hours	term
179002-ENG	SECS-P/07	Governing, Accounting and Reporting for Sustainability		12		annual
179005-ENG	SECS-P/07	Public Value Creation and Reporting		6	48	2
162018-ENG	SECS-P/03	Public Policies for Sustainability and the Environment		6	48	2
		scelta tra/ 1 choice from the following:				
162016-ENG	SECS-P/11	Sustainable Finance		6	48	1
134006-ENG	SECS-P/10	Social Topics in Organizations				1
184003-ENG	SECS-P/08	Corporate Philanthropy, Impact and Next Generation Investment				2
		scelta tra/ 1 choice from the following:				
		Foreign Language o Italian language for non-native speaker students (CCL):		6		
90025		Stage/internship				
900009-ENG	SECS-S/06	MATLAB for Decision Maker			48	1
179006-ENG	SECS-P/07 SPS/07	Theoretical Perspectives and Research Methods in Accounting			48	2
		Scelta dello studente / Elective courses:		12		
		<i>(in addition to the courses already indicated in the " 1 choice from the following" sections, the following subjects are recommended):</i>				
900007-ENG	SECS-P/07	Accounting History				1
179003-ENG	SECS-P/07	Corporate Governance				1
65076-ENG	IUS/12	International and EU Tax Law				2
179000-ENG		Final Dissertation		15		
total Second year credits				63		
TOTAL CREDITS				120		