Please note that this list is indicative and based on the information made available by the Universities of Berne and Neuchâtel. If students come across a course that is not listed they should write to the 'conseiller aux études' to check for equivalence. (in particular the list of courses given in UNI Bern in SP22 was not fully available when this document was established)

* Requests concerning the recognition of ECTS-credits from other Universities can directly be sent to Ms. Achermann (chantal.achermann@unifr.ch) Courses of 2021-2022 **SA/HS2021** Offered at Unifr in 2021-2022 Offered at Unifr in 2022-2023 **BERN** Performance, Measurement, **Evaluation and incentives** ACC Bern yes An Integrated Perspective on Corporate Risk Management Bern ACC yes **Advanced Performance** Measurement: Concepts and Cases Bern ACC yes seminar in managerial accounting ACC yes Public sector accounting (seminar) Bern ACC yes Using Simulation analysis for enhanced Managerial Decision-**Making and Cost Control** students taking this course cannot take the course advanced (7x unregelmässig) ACC managerial accounting at Unifr any more Bern yes Students can take this course in Bern! FIN Advanced valuation No Unternehmensbewertung Bern Financing and capital structure FIN Bern yes Asset Management für Bern FIN yes institutionelle Investoren (6x unregelmässig) Cases in Finance FIN Bern yes CFA challenge FIN Offered at UNIFR Bern no Derivatives FIN Risk management and financial derivatives Bern yes **NEUCHATEL** Cannot be accepted as a course as it is a MA in Mngt Financial accounting fundamentals Neuchatel ACC bachelor-level course no Cannot be accepted as a course as it is a Financial accounting Neuchatel ACC bachelor-level course no MA in FIN Asset pricing Neuchatel FIN yes Fixed income Neuchatel FIN yes Financial accounting Neuchatel FIN/ACC International accounting yes FIN Quantitative methods for finance Neuchatel yes Corporate social responsibility and FIN Corporate governance governance Neuchatel no Alternative investments Neuchatel FIN yes

	Risk management	Neuchatel	FIN	yes		Risk Management and Financial Derivatives
	Portfolio optimization	Neuchatel	FIN	no	Gestion de portefeille	
	Research in financial analysis	Neuchatel	FIN	yes		
SP/FS2022						
BERN						
	Management Control Systems to					
	Support Corporate Innovation				Management control systems	
	Activities	Bern	ACC	no		
					Course offered at unifr and cannot be	
	Strategic Management Accounting	Bern	ACC	no	taken in Bern	
					Course offered at unifr and cannot be	
					taken in Bern (Advanced group	
	Advanced Group Accounting	Bern	ACC	no	accounting)	
	Financial Reporting and Corporate					
	Governance	Bern	ACC	yes		
	Financial statement analysis and				Financial statement analysis	
	valuation	Bern	ACC	no		
	IFRS	Bern	ACC	no	International accounting standards	
	Seminar in Financial Accounting	Bern	ACC	Yes		
	Portfolio optimization	Bern	FIN	Yes		
	Empirical finance	Bern	FIN	Yes		Finance empirique
	Fixed income	Bern	FIN	Yes		
	Risk management	Bern	FIN	No	Risk Management and Financial Derivativ	es
	Investments	Bern	FIN	No	Overlaps with bachelor courses at UNIFR	
	Seminar in Managerial Accounting	Bern	ACC	Yes		
NEUCHATEL						
MA in MNGT	Management accounting and					
	control	Neuchatel	ACC	No	Overlaps with bachelor courses at UNIFR	
MA in FIN	Corporate finance	Neuchatel	FIN	No	Overlaps with bachelor courses at UNIFR	
	Derivatives	Neuchatel	FIN	yes		Risk Management and Financial Derivatives
	Portfolio management	Neuchatel	FIN	No	Gestion de portefeuille	
	Financial analysis	Neuchatel	FIN	No	Overlaps with bachelor courses at UNIFR	
	Valuation	Neuchatel	FIN	No	Unternehmensbewertung	
	Finance ethics	Neuchatel	FIN	Yes		
MA in MNGT	Managerial finance	Neuchatel	FIN	No	Overlaps with bachelor courses at UNIFR	