

Implementation provisions for the Assessment Year, Bachelor studies and the Master's Level

Senate Committee of 15 May 2012

Issue to be regulated	Adequate knowledge of accountancy¹
Legal basis	Arts. 18, 25, 32, 36 and 40 ER AY
<p>1. Scope of application</p> <p>1.1. These provisions shall govern</p> <ul style="list-style-type: none"> a) the organisation of the accountancy examination at the University of St.Gallen; b) the accountancy-related requirements for admission to Bachelor studies; c) evidence of an adequate knowledge of accountancy for second-degree-course students in Bachelor studies and for first- and second-degree-course students at the Master's Level. <p>1.2. These provisions shall be applicable as from 1 August 2013 for all students who take up their studies at the HSG in Autumn Semester 2013.</p> <p>1.3. Evidence of adequate knowledge of accountancy already credited to students who did not successfully complete the Assessment Year in 2012 or earlier shall be accepted.</p>	
<p>2. Organisation of the accountancy examination</p> <p>2.1. An accountancy examination shall be conducted on at least three dates per academic year. The Administration shall fix the dates and communicate them in good time.</p> <p>2.2. The accountancy examination shall be offered in German or English. Students of the Assessment Year shall have to sit the examination in the language of their respective tracks.</p> <p>2.3. To prepare students for the accountancy examination, the University shall offer a course once a year.</p>	
<p>3. Admission to Bachelor studies (undergraduates)</p> <p>3.1. According to Arts. 32 and 33 ER Assessment Year, students must be able satisfy the requirements regarding course and examinations (Art. 32(a and b)) and be able to provide evidence of an adequate knowledge of accountancy (Art. 32(c)).</p> <p>3.2. Evidence of an adequate knowledge of accountancy shall be provided in the Assessment Year by no later than the end of the term time of the semester preceding admission to Bachelor studies. Exempt from this rule shall be</p> <ul style="list-style-type: none"> a) students who have been granted an extension to their Assessment Year; such students must have provided evidence by the time of their definitive admission to Bachelor 	

¹ Pursuant to Art. 123 of the University Statutes of 25 October 2010 (No. 217.15, Consolidated Statute Book of the Canton of St.Gallen), only the German version of these implementation provisions shall be legally binding.

<p>studies;</p> <p>b) students in accordance with para. 4.1. who are able to provide evidence of an adequate knowledge of accountancy in accordance with para. 5.1.</p> <p>3.3. When no evidence can be provided, students shall not be admitted to Bachelor studies on a provisional basis. Students shall bear the risk of being prevented from attending owing to illness, accident, etc., or owing to failing the examination on the last date.</p>
<p>4. Second-degree-course students in Bachelor studies and at the Master's Level</p> <p>4.1. Students who move to the University of St.Gallen as second-degree-course students with a Bachelor's degree and/or as first- or second-degree-course students with a Master's degree shall also provide evidence of an adequate knowledge of accountancy.</p> <p>4.2. This shall be applicable to both the commencement of Bachelor studies and admission to the Master's Level.</p> <p>4.3. Such students shall provide evidence of an adequate knowledge of accountancy by the end of their respective courses (Bachelor studies or Master's Level); it shall be a strict requirement for the award of the degree.</p>
<p>5. Recognition of external evidence of an adequate knowledge of accountancy</p> <p>5.1. For students in accordance with para. 1.1.c, equivalence with the HSG's accountancy examination shall be accepted if on application, they are able to provide evidence of corresponding examinations passed within the framework of a Bachelor's and/or Master's programme in Law or Economic Sciences at a university or a business <i>Fachhochschule</i>.</p> <p>5.2. For such an examination to be recognised as equivalent, its subject shall appear in the grade excerpt with an express designation such as accountancy, accounting, financial accounting, financial management, in-house accounting, etc., and be accompanied by a single grade, which shall be a pass grade (at least 4.0 or equivalent).</p> <p>5.3. No other external examinations shall be accepted as evidence of an adequate knowledge of accountancy.</p> <p>5.4. After a student has taken up his/her studies, he/she may only provide evidence of an adequate knowledge of accountancy through the examination offered by the University.</p>
<p>6. Entry into force</p> <p>6.1. These implementation provisions shall enter into force as from 1 August 2013.</p> <p>6.2. The Senate Committee's implementation provisions on "Adequate knowledge of accountancy" of 12 April 2005 shall be repealed as at 1 August 2013.</p>