

REGULATIONS FOR THE DOUBLE DEGREE OF BACHELOR OF BUSINESS ADMINISTRATION (LAW) [BBA(LAW)] AND BACHELOR OF LAWS (LLB)

These regulations apply to candidates admitted to the BBA(Law) and LLB integrated double-degree curriculum in the academic year 2013-2014 and thereafter.

(See also General Regulations and Regulations for First Degree Curricula)

Admission to the degree

BBA(LAW) L1 To be eligible for admission to the degrees of Bachelor of Business Administration (Law) and Bachelor of Laws candidates shall

- (a) comply with the General Regulations;
 - (b) comply with the Regulations for First Degree Curricula; and
 - (c) satisfy all the requirements of the curriculum in accordance with these regulations and syllabuses.
-

Period of study

BBA(LAW) L2 The curriculum for the degrees of Bachelor of Business Administration (Law) and Bachelor of Laws shall normally require ten semesters of full-time study, spreading over five academic years, and shall include any assessment to be held during and/or at the end of each semester. Candidates shall not in any case be permitted to extend their studies beyond the maximum period of registration of eight academic years.

BBA(LAW) L3 Candidates who opt not to proceed to the LLB programme before the end of the second semester of the second year of study shall from the next semester on refer to and comply with the Regulations for the Degree of Bachelor of Business Administration (Law) applicable to students who are admitted to the BBA(Law) and LLB integrated double-degree curriculum in the academic year 2013-2014 and thereafter but opt out of the LLB degree to pursue the 4-year BBA(Law) only.

Curriculum requirements and progression in curriculum

BBA(LAW) L4 To complete the curriculum, candidates

- (a) shall satisfy the requirements prescribed in UG 5 of the Regulations for First Degree Curricula¹;
- (b) shall enroll and attempt examination in not fewer than 300 credits of courses, in the manner specified in the syllabuses, including either 72 credits of courses for the Business major and 36 credits of free electives or 108 credits of courses for the Professional Core in Accounting; and 156 credits of the Professional Core in Law including 126 credits of compulsory law courses and 30 credits of disciplinary electives;
- (c) shall normally be required to enroll in at least 60 credits of courses in an academic year², in a manner as prescribed in the syllabuses;
- (d) shall normally be required to take not fewer than 24 credits nor more than 30 credits in any one semester (except the summer semester), or except in the last semester of study when candidates may be required to take fewer than 24 credits to satisfy the outstanding curriculum requirements;
- (e) may, of their own volition, take further credits during the regular or summer semesters³ accumulating up to a maximum of 72 credits in one academic year²;
- (f) may, with the approval of the Board of Studies in Business Administration and Law, exceed 72 credits in an academic year² provided that the total number of credits taken shall not exceed 360 credits; or where courses taken to make up for failed credits are inclusive, the total number of credits shall not exceed 576 credits for the maximum period of registration specified in

- BBA(LAW) L2;
- (g) may select not more than 12 credits of courses in each summer semester³, unless otherwise permitted by the Board of Studies;
 - (h) shall select courses accumulating not fewer than 156 credits for a Professional Core in Law and not fewer than 72 credits for a major in Business, as prescribed in the syllabuses, and to take electives to make up the balance of 300 credits; candidates who opt to pursue the Accounting stream shall select courses accumulating not fewer than 108 credits for a Professional Core in Accounting and not fewer than 156 credits for a Professional Core in Law, as prescribed in the syllabuses; and
 - (i) may be required by the Board of Studies to take a reduced study load of not fewer than 24 credits per semester if their academic progression is unsatisfactory.
-

Advanced standing

BBA(LAW) L5 Advanced standing may be granted to candidates in recognition of studies completed successfully, in accordance with UG 2 of the Regulations for First Degree Curricula. The maximum number of advanced standing credits that may be granted is up to one-half the number of credits required for the award of the degrees. Advanced standing credits granted shall not be included in the calculation of the Semester, Year or Cumulative GPA nor taken into consideration for the honours classifications of the degrees to be awarded.

Exemption

BBA(LAW) L6 Candidates may be exempted, with or without special conditions attached, from any of the requirements in the syllabuses by the Board of Studies. Candidates who are so exempted must replace the number of exempted credits with courses of the same credit value.

Selection of courses

BBA(LAW) L7 Candidates shall select courses in accordance with these regulations and the guidelines specified in the syllabuses before the beginning of each semester. Changes to the selection of courses may be made during an add-drop period designated for each semester, and such changes shall not be reflected in the transcript of the candidates. Requests for changes after the designated add-drop period of a semester shall not be considered, and candidates withdrawing from any course without permission after the designated add-drop period of a semester shall be given an F grade.

BBA(LAW) L8 Candidates shall not be permitted to select a course for which the failed course forms a prerequisite unless permission is given by the department concerned to sit a qualifying examination in the failed course and satisfy the examiners in this.

Assessment

BBA(LAW) L9

- (a) Candidates shall be assessed for each of the courses for which they have registered, and assessment may be conducted in any one or any combination of the following manners: written examinations or tests, continuous assessment of performance, laboratory work, field work, research or project reports, or in any other manner as specified in the syllabuses; and
 - (b) There shall be no appeal against the results of examinations and all other forms of assessment in accordance with UG 7(e) of the Regulations for First Degree Curricula.
-

Grades

BBA(LAW) L10 Grades shall be awarded in accordance with UG 8 of the Regulations for First Degree Curricula.

BBA(LAW) L11 Candidates shall not be permitted to repeat courses for which they have received a pass grade for the purpose of upgrading.

Absence from examination

BBA (LAW) L12 Failure to take the examination as scheduled will automatically result in course failure under normal circumstances. Candidates who are unable, because of illness or other acceptable reason, to be present at any examinations of a course, may apply for permission to present themselves for a supplementary examination to be held not later than the beginning of the first semester of the following academic year. Failure to attend the supplementary examination as arranged shall automatically result in course failure. Any supplementary examination shall be part of that academic year's examinations, and the provisions made in the regulations for failure at the first attempt shall apply accordingly.

Failure to pass a course

BBA(LAW) L13

- (a) Any candidate who has failed to pass a course or courses in the manner provided for in these Regulations may be permitted by the Board of Examiners
- (i) to undergo re-assessment/re-examination in the failed course to be held no later than the end of the following semester (not including the summer semester); or
 - (ii) to re-submit failed coursework, without having to repeat the same course of instruction (for Law courses); or
 - (iii) to repeat the failed course by undergoing instruction and satisfying the assessments; or
 - (iv) for elective courses, to take another course in lieu and satisfy the assessment requirements.
- (b) Where candidates are permitted or required to present themselves for re-assessment/re-examination/assessment in an alternative course under (a) above, the new grade obtained together with the previous F grade shall be recorded on the transcript and shall be included in the calculation of the Semester GPA and the Cumulative GPA for the purposes of determining the eligibility for award of the degrees and the honours classifications.

BBA(LAW) L14 The maximum number of attempts for a particular course or requirement is three.

Unsatisfactory performance

BBA(LAW) L15 Candidates shall be recommended for discontinuation under the provisions of General Regulation G 12 and UG 4(e) of the Regulations for First Degree Curricula if they have:

- (a) failed to complete successfully 36 or more credits in two consecutive semesters (not including the summer semester), except where they are not required to take such a number of credits in the two given semesters; or
 - (b) failed to achieve an average Semester GPA of 1.0 or higher for two consecutive semesters (not including the summer semester); or
 - (c) exceeded the maximum period of registration specified in BBA(LAW) L2.
-

Award of degree

BBA(LAW) L16 To be eligible for the award of the degrees of Bachelor of Business Administration (Law) and Bachelor of Laws, candidates shall have

- (a) achieved a Cumulative GPA of 1.0 or above;
 - (b) accumulated a minimum of 300 credits and passed all the compulsory courses required in the syllabuses; and
 - (c) satisfied the requirements in UG 5 of the Regulations for First Degree Curricula¹.
-

Degree classification

BBA(LAW) L17

- (a) Honours classifications for the degrees of Bachelor of Business Administration (Law) and Bachelor of Laws shall be awarded in five divisions: First Class Honours, Second Class Honours Division One, Second Class Honours Division Two, Third Class Honours, and Pass. The classification of honours shall be determined by the Board of Examiners for the degree in accordance with the following Cumulative GPA (CGPA) scores, with all courses taken (including failed courses) carrying equal weighting:

<u>Class of honours</u>	<u>CGPA range</u>
First Class	3.60 – 4.30
Second Class	(2.40 – 3.59)
Division One	3.00 – 3.59
Division Two	2.40 – 2.99
Third Class	1.70 – 2.39
Pass	1.00 – 1.69

- (b) Honours classification may not be determined solely on the basis of a candidate's Cumulative GPA and the Board of Examiners for the degree may, at its absolute discretion and with justification, award a higher class of honours to a candidate deemed to have demonstrated meritorious academic achievement but whose Cumulative GPA falls below the range stipulated in BBA(LAW) L17(a) of the higher classification by not more than 0.1 Grade Point.
- (c) A list of candidates who have successfully completed all degree requirements shall be posted on Faculty noticeboards.

¹ Specific requirements are spelt out in the syllabuses.

² An 'academic year' comprises two regular semesters, with dates as prescribed by the Senate each year. A 'summer semester' may be organised in addition to the two regular semesters.

³ Candidates are normally not allowed to take summer course(s) in their final-year of study.

**SYLLABUS FOR THE DOUBLE DEGREE OF
BACHELOR OF BUSINESS ADMINISTRATION (LAW) [BBA(LAW)] AND
BACHELOR OF LAWS (LLB)**

This syllabus applies to candidates admitted to the BBA(Law) and LLB integrated double-degree curriculum in the academic year 2015-16 and thereafter.

1. Candidates must enroll and attempt examination in not fewer than 300 credits of courses in accordance with the regulations and the syllabuses. In addition, the 300 credits of courses should be completed in the following manner:

UG 5 requirements [36 credits]	
Languages*	12 credits
HKU Common Core Curriculum*	24 credits

Complete one of the following streams:

- (a) For the Business stream:

Professional Core in Law [156 credits]	
First year Core courses	30 credits
Second year Core courses	18 credits
Third year Core courses	24 credits
Fourth and fifth years Core courses	54 credits
Disciplinary electives	30 credits
Major in Business [72 credits]	
First year Core courses	18 credits
Second year Core courses	24 credits
Third year Core courses	12 credits
Fourth and fifth years Core courses	18 credits

Free electives (any courses except Common Core courses) 36 credits

Total credits of double-degree programme 300 credits

- (b) For the Accounting stream:

Professional Core in Law [156 credits]	
First year Core courses	30 credits
Second year Core courses	18 credits
Third year Core courses	24 credits
Fourth and fifth years Core courses	54 credits
Disciplinary electives	30 credits
Professional Core in Accounting [108 credits]	
First year Core courses	18 credits
Second year Core courses	24 credits
Third year Core courses	30 credits
Fourth and fifth years Core courses	36 credits

Total credits of double-degree programme 300 credits

2. To fulfill the graduation requirement of the degrees of BBA(Law) and LLB as specified by the Board of Studies in Business Administration and Law in accordance with UG 5 of the Regulations for First Degree Curricula, candidates must satisfactorily complete the credits of courses identified by an asterisk (*). Those courses include the following areas of study: English language enhancement (6 credits), Chinese language enhancement (6 credits) and Common Core courses (24 credits), and successful completion of a capstone experience.
3. A pass in both “LLAW1013 Legal research and writing I” and “LLAW2017 Legal research and writing II” (as an integrated course) shall be deemed to satisfy the “English in the Discipline” requirement under UG 5(a) of the Regulations for First Degree Curricula.
4. The Common Core courses are categorized under four Areas of Inquiry (AoI): Scientific and Technological Literacy, Humanities, Global Issues, and China: Culture, State, and Society. Candidates must complete a total of 24 credits, selecting one course (6 credits) in each Area of Inquiry during the first two years of study.
5. The following courses are designated as FBE Faculty Core courses: ACCT1101, ECON1210, FINA1310, and a statistics course as prescribed in the syllabus. Candidates are not required to re-take Faculty Core courses where any of these courses form part of the requirements of a second major offered by the Faculty of Business and Economics, however, candidates must complete an equivalent number of credits of free electives in lieu of the Faculty Core courses.
6. Candidates who opt to pursue the Business stream shall complete four courses (24 credits) that constitute one of the five majors in the BBA programme: (i) Business Design and Innovation (BDI)[#], (ii) Human Resource Management (HRM), (iii) Information Systems, (iv) Marketing, or (v) Wealth Management. Please refer to the Syllabus for the Degree of Bachelor of Business Administration for the specific requirements of individual BBA majors.
7. The courses listed in the syllabus will not necessarily be offered every year; from time to time, depending on the exigencies of staffing, additional courses may be offered. The School of Business will only offer electives for which sufficient student demand has been expressed in any one year.
8. For courses offered by the School of Business, the final examination is normally 2 hours in length. Final grading will normally be determined by performance in the final examination (40-60%) and an assessment of coursework (40-60%) except for final project/final papers which will be assessed by 100% coursework.
9. Candidates should take note of any impermissible combinations of majors/minors listed in the document “Major/Minor Programmes offered by FBE” for the year concerned.
10. Candidates are not permitted to enroll in courses where significant portions of the course overlap with each other, or where the courses are mutually exclusive.
11. Each candidate shall be required to take a FBE English Proficiency Test at two different junctures; firstly in Year 1 and secondly in the final or penultimate year of study.

[#] Candidates must undergo a selection process arranged by the Programme Co-ordinator.

1. UG 5 requirements [36 credits]

(a) Languages* [12 credits]

<i>Course code</i>	<i>Course title</i>	<i>Year of study</i>	<i>Credits</i>
CAES1000 [#]	Core University English*	1	6
CBBL9001 [^]	Practical Chinese for BBA(Law) students* or	3	6
CUND9002 [^]	Practical Chinese and Hong Kong society or	1 or 2 or 3	
CUND9003 [^]	Cantonese for Non-Cantonese speaking students	1 or 2 or 3	

[#] Candidates who have achieved Level 5** in English Language in the HKDSE or equivalent are exempted but must take a free elective in lieu of this course.

[^] Putonghua-speaking students must take CUND9002 or CUND9003. Students who have not studied the Chinese language during their secondary education or who have not attained the requisite level of competence in the Chinese language to take CBBL9001 can apply to the Faculty to take a credit-bearing Cantonese or Putonghua language course offered by the School of Chinese (especially for

international and exchange students) in lieu of CBBL9001. If a credit-bearing Cantonese or Putonghua language course offered by the School of Chinese is taken in lieu of CBBL9001, it may be taken in any year of study.

(b) HKU Common Core Curriculum* [24 credits]

Course code	Course title	Year of study	Credits
CCxxxxxx	1 CC course in an Area of Inquiry	1	6
CCxxxxxx	3 CC courses in three Areas of Inquiry	2	18

2. Major in Business [72 credits]

Course code	Course title	Year of study	Credits
Faculty Core courses – complete all of the following courses:			
ACCT1101	Introduction to financial accounting	1	6
ECON1210	Introductory microeconomics	1	6
Statistics requirement – choose one of the following:			
STAT1602	Business statistics <i>or</i>	1	6
STAT1603	Introductory statistics		
FINA1310	Corporate finance	2	6
Business Core courses – complete all of the following courses:			
IIMT2601	Management information systems	2 or 3	6
MGMT2401	Principles of management	2 or 3	6
MKTG2501	Introduction to marketing	2 or 3	6
STRA4701	Strategic management* (Capstone course)	4 or 5	6
BBA Major – complete 4 courses (core or elective):			
xxxxxxx	1 course in the chosen BBA Major	2	6
xxxxxxx	1 course in the chosen BBA Major	3	6
xxxxxxx	2 courses in the chosen BBA Major	4 or 5	12

3. Professional Core in Accounting [108 credits]

Course code	Course title	Year of study	Credits
Faculty Core courses – complete all of the following courses:			
ACCT1101	Introduction to financial accounting	1	6
ECON1210	Introductory microeconomics	1	6
Statistics requirement – choose one of the following:			
STAT1602	Business statistics <i>or</i>	1	6
STAT1603	Introductory statistics		
FINA1310	Corporate finance	2	6
Business Core courses – complete all of the following courses:			
IIMT2601	Management information systems	2 or 3	6
MGMT2401	Principles of management	2 or 3	6
MKTG2501	Introduction to marketing	2 or 3	6
STRA4701	Strategic management* (Capstone course)	4 or 5	6
Disciplinary Core courses – complete all of the following courses:			
ACCT2102	Intermediate financial accounting I	2	6
ACCT2105	Introduction to management accounting	2	6
IIMT3636	Decision and risk analysis I	3	6
ACCT3103	Intermediate financial accounting II	3	6
ACCT3106	Management control	3	6
ACCT3107	Hong Kong taxation	4 or 5	6
ACCT3109	Auditing	4 or 5	6
ACCT4104	Advanced financial accounting	4 or 5	6
ECON1220	Introductory macroeconomics	4 or 5	6
FINA2320	Investment and portfolio analysis	4 or 5	6

4. Professional Core in Law [156 credits]

<i>Course code</i>	<i>Course title</i>	<i>Year of study</i>	<i>Credits</i>
LLAW1001	Law of contract I	1	6
LLAW1002	Law of contract II	1	6
LLAW1008	The legal system	1	6
LLAW1009	Law and society	1	6
LLAW1013	Legal research and writing I	1	6
LLAW1005	Law of tort I	2	6
LLAW1006	Law of tort II	2	6
LLAW2017	Legal research and writing II	2	6
LLAW2012	Commercial law	3	6
LLAW3010	Business associations	3	6
LLAW2001	Constitutional law	3	6
LLAW3093	Administrative law	3	6
LLAW2003	Criminal law I	4 or 5	6
LLAW2004	Criminal law II	4 or 5	6
LLAW2009	Introduction to Chinese law	4 or 5	6
LLAW2013	Land law I	4 or 5	6
LLAW2014	Land law II	4 or 5	6
LLAW3001	Introduction to legal theory	4 or 5	6
LLAW3094	Equity & trusts I	4 or 5	6
LLAW3095	Equity & trusts II	4 or 5	6
LLAW3187	Mooting and dispute resolution [‡] * (Capstone course)	4 or 5	6
LLAWxxxx	Disciplinary electives ^{**}	4 or 5	30

5. Free electives [36 credits] – any courses except Common Core courses [For the Business stream only]

<i>Course code</i>	<i>Course title</i>	<i>Year of study</i>	<i>Credits</i>
xxxxxxxx	3 Free electives	3	18
xxxxxxxx	3 Free electives	4 or 5	18

[‡] For candidates who opt not to continue with the degree of LLB, they shall take “Guided Research” for satisfying the major in Legal Studies.

^{**} For the purpose of PCLL admission, a candidate must satisfactorily complete Evidence I (or Evidence II), Land Law III (Conveyancing), Criminal Procedure, and Civil Procedure, and comply with any other requirements as may be specified in the PCLL regulations from time to time.

Note: Year 2 to 5 syllabuses and course structure are subject to changes.

REFERENCE TABLE

1. For Business stream

Year	Lang.	Common Core	Professional Core in Law	Major in Business	Free Electives	Total
I	6 credits	6 credits	30 credits	18 credits	-	60 credits
II	-	18 credits	18 credits	24 credits	-	60 credits
III	6 credits	-	24 credits	12 credits	18 credits	60 credits
IV & V	-	-	84 credits	18 credits	18 credits	120credits
Total	12 credits	24 credits	156 credits	72 credits	36 credits	300 credits

2. For Accounting stream

Year	Lang.	Common Core	Professional Core in Law	Professional Core in Accounting	Total
I	6 credits	6 credits	30 credits	18 credits	60 credits
II	-	18 credits	18 credits	24 credits	60 credits
III	6 credits	-	24 credits	30 credits	60 credits
IV & V	-	-	84 credits	36 credits	120 credits
Total	12 credits	24 credits	156 credits	108 credits	300 credits

The honours classification for each of the degrees, BBA(Law) and LLB, shall be based on at least 240 credits as set out below:

	<u>BBA(Law)</u>		<u>LLB</u>	
	Major in Business	Professional Core in Accounting		
	<u>Credits</u>	<u>Credits</u>		<u>Credits</u>
UG 5 Requirements	30/36*	30/36*	UG 5 Requirements	30/36*
Major in Business / Professional Core in Accounting	72	108	LLB Professional Core Electives	156
Major in Legal Studies [#]	72	72		48/54*
Electives	60/66*	24/30*		
	<u>240</u>	<u>240</u>		<u>240</u>

* The 36 credits comprise 24 credits of Common Core courses, 6 credits of Chinese language course, and 6 credits of Core University English (CUE). In the case that CUE is exempted, it will be replaced by a 6-credit free elective. A pass in both Legal Research and Writing I and II (12 credits) under the LLB Professional Core are deemed to satisfy the requirement of English in the Discipline.

[#] The courses of/constituting the Major in Legal Studies will be taken into account for the purpose of determining the honours classification of the degree of BBA(Law).

The lists of courses to be counted towards the respective degree classifications are summarized in the tables below:

	BBA(Law) (with Major in Business)	BBA(Law) (with Professional Core in Accounting)
UG 5 Requirements (36 credits)	<ul style="list-style-type: none"> • CAES1000 Core University English • CBBL9001 Practical Chinese for BBA(Law) students • Common Core courses (24 credits) 	
Major in Business (72 credits) or Professional Core in Accounting (108 credits)	<ul style="list-style-type: none"> • ACCT1101 Introduction to financial accounting • ECON1210 Introductory microeconomics • STAT1602 Business statistics or STAT1603 Introductory statistics • FINA1310 Corporate finance • IIMT2601 Management information systems • MGMT2401 Principles of management • MKTG2501 Introduction to marketing • STRA4701 Strategic management (capstone course) • Four disciplinary courses in the chosen BBA major (24 credits) 	<ul style="list-style-type: none"> • ACCT1101 Introduction to financial accounting • ECON1210 Introductory microeconomics • STAT1602 Business statistics or STAT1603 Introductory statistics • FINA1310 Corporate finance • IIMT2601 Management information systems • MGMT2401 Principles of management • MKTG2501 Introduction to marketing • STRA4701 Strategic management (capstone course) • ACCT2102 Intermediate financial accounting I • ACCT2105 Introduction to management accounting • IIMT3636 Decision and risk analysis I • ACCT3103 Intermediate financial accounting II • ACCT3106 Management control • ACCT3107 Hong Kong taxation • ACCT 3109 Auditing • ACCT4104 Advanced financial accounting • ECON1202 Introductory macroeconomics • FINA2320 Investment and portfolio analysis
Major in Legal Studies[#] (72 credits)	<ul style="list-style-type: none"> • LLAW1001 Law of contract I • LLAW1002 Law of contract II • LLAW1008 The legal system • LLAW1009 Law and society • LLAW1013 Legal research and writing I • LLAW1005 Law of tort I • LLAW1006 Law of tort II • LLAW2017 Legal research and writing II • LLAW2012 Commercial Law • LLAW3001 Introduction to legal theory • LLAW3010 Business associations • LLAW3187 Mooting and dispute resolution (capstone course) 	

Electives[^] (60 credits or 24 credits)	60 credits with the best results from free electives including Law disciplinary electives.	24 credits with the best results including Law disciplinary electives
---	--	---

The courses of/constituting the Major in Legal Studies will be taken into account for the purpose of determining the honours classification of the degree of BBA(Law).

[^] including additional credits taken over the minimum curriculum requirements of a double degree (if any), i.e. over 300 credits

	LLB
UG 5 Requirements (36 credits)	<ul style="list-style-type: none"> • CAES1000 Core University English • CBBL9001 Practical Chinese for BBA(Law) students • Common Core courses (24 credits)
LLB Professional Core (156 credits)	<ul style="list-style-type: none"> • LLAW1001 Law of contract I • LLAW1002 Law of contract II • LLAW1008 The legal system • LLAW1009 Law and society • LLAW1013 Legal research and writing I • LLAW1005 Law of tort I • LLAW1006 Law of tort II • LLAW2017 Legal research and writing II • LLAW2001 Constitutional law • LLAW2012 Commercial law • LLAW3010 Business associations • LLAW3093 Administrative law • LLAW2003 Criminal law I • LLAW2004 Criminal law II • LLAW2009 Introduction to Chinese law • LLAW2013 Land law I • LLAW2014 Land law II • LLAW3001 Introduction to legal theory • LLAW3094 Equity & trusts I • LLAW3095 Equity & trusts II • LLAW3187 Mooting and dispute resolution (capstone course) • LLAWxxxx Disciplinary electives (30 credits)
Electives[^] (48 credits)	<p>For students in the Business Stream (with Major in Business):</p> <ul style="list-style-type: none"> • 48 credits with the best results from free electives including courses in the Major in Business <p>For students in the Accounting Stream (with Professional Core in Accounting):</p> <ul style="list-style-type: none"> • 48 credits with the best results including courses in the Professional Core in Accounting

[^] including additional credits taken over the minimum curriculum requirements of a double degree (if any), i.e. over 300 credits