



Curricula, teaching and implementation materials, evaluation questionnaires and examination regulations

“Business Administration, Finance & Accounting”

**Developed by
Project partner no. 3
Chamber of Crafts Schwerin**

Content

1. Concept and Curriculum
2. Course Preparation
3. Assignment: Review your competences in mathematics
4. Assignment: Review your content-related professional competences
5. Flow Chart
6. Logbook
7. Lists of Participants
8. Attendance Lists
9. Teaching Report
10. Internship Folder
11. Participants' Questionnaire
12. Lecturers' Questionnaire
13. Conversation Transcript
14. Error Log
15. Participation Contract
16. Internship Contract
17. Confirmation of Attendance
18. Certificate
19. Examination Regulations



Conceptual implementation of the project INTACT - Qualifying and vocational integration of refugees

Task definition: development of a business-related advanced education measure

Integration of refugees is a task for society as a whole. Comprehensive social, cultural, as well as vocational-professional integration require our concerted effort.

Our organisation already offers for some time crafts-oriented vocational integration measures for young refugees. Our expertise and experience in assisting refugees in their vocational integration, gained over the past decade, will now come to fruition in our project INTACT.

The objective of “INTACT” is to develop, test and evaluate various educational measures for refugees. We will test competence assessment procedures, language courses and advanced vocational training courses for their universal applicability in Europe, or specifically for individual countries. We will undertake the development of an advanced education measure in the commercial area – a recognised advanced training certificate for a “Certified commercial business administrator under the Crafts and Trades Regulation Code”. In order to respect the needs of our target group “refugees”, the training measure will be adjusted in scope and time and tested in our project, strictly observing our conceptual provisions. As a result of the evaluation of our designed measure, together with our project partners a possible Europe-wide transfer will be discussed.

Our goal is the formulation of an educational measure for comprehensive use in our chamber district, in Germany and in the rest of Europe. We are seeking a future transfer to target groups with and without migration background and with learning disabilities. In order to live up to our vision, we have decided to structure the education programme as follows and to expand the subject area (Module 2) in time and by specific content:

Module 1: Language and Mathematics Training 520 hours

Planning of content and time

Obligatory Activity Area options		Optimum time	
		Hours	Weeks
AA	Verbal and written communication	400	10
AA	Occupation and Mathematics	120	3

The goal of language and mathematics training (Module 1) is to convey and consolidate German-language competences in everyday private and social life, and especially in the professional sphere of the target group. Moreover, under the module framework, we intend to convey basic occupation-specific mathematical knowledge – skills critically needed for a desired advanced training certificate.

As part of the final test, participants will prove their expertise. Successful completion of the module and a language level corresponding to C 1 will be certified in the form of a “BTZ” certificate.





Note: According to Activity Plan, WP 4, it is within our scope of responsibility to deliver an appropriate language training. By implementing Module 1, at the start of the commercial training, we will test the language training, which content is adapted to our educational measure.

**Module 2: Certified commercial business administrator
under the Crafts and Trades Regulation Code**

920 hours

Planning of content and time

Activity Area / Obligatory Options		Optimum time	
		Hours	Weeks
AA	Assessing competitiveness of companies	200	5
AA	Preparing, conducting and evaluating start-up and business takeover activities	200	5
AA	Developing corporate leadership strategies	200	5
OO/AA	Implementing accounting in a craft business using industry-standard software	120	3
Practice	Practical training in craft enterprises	120	3
PV	Examination preparation	80	2

Our aim for **Module 2** is the preparation of our target group for the examination in order to acquire a recognised advanced education certificate to a certified Business Administrator and a successful proper job placement of the participants, including a regular contract with social insurance in SME.

The preparation of participants for the examination to a certified “Business Administrator under the Crafts and Trades Regulation Code” considerably exceeds in Module 2 the time recommendation of the Central Association of German Crafts (ZDH) of 280 hours. We motivate the decision to extend the time scope by taking into account the target group specifics, i.e. non-German-speaking participants who have not grown up in the German education system and shall now receive training in conditions of heterogeneity and diversity of migration backgrounds. The time recommendation of the ZDH will not be effective and promising with regard to this specific target group. Accordingly, we will expand the educational offer by several broad goals to promote and shape entrepreneurial and commercial spirit. Additionally, we will offer a three-week company placement and a two-week intensive exam preparation course.





Company placement offers course participants an opportunity to try out and apply acquired vocational skills in business practice and it stimulates readiness to learn more. It is planned that participants will complete their practical training in companies that face a shortage in commercially trained employees and, upon successful completion of the final exam, will be willing to hire course trainees, provided they consider them suitable in terms of skills and individual aptitude. At the end of the course, participants will be actively prepared for individual exam parts, including the content-related and mental preparation for the examination period by simulating real examination situations.

Examination will take place before an examination board of the Craft Chamber Schwerin.

The curricula for Modules 1-2 are included to the qualification measure as an appendix. Prior to delivering a course, lecturers will use curricula as a basis in conveying competences and learning content. Lecturers will be responsible for the methodical design of the teaching time. It is expected that the methods and media used by the lecturers will be in line with the content of the curriculum, the time scope and the target audience, according to the cultural specificity and background knowledge.



Module 1: Language and Mathematics Training

Activity Area 1: Verbal and written communication

(Scheduling: 400 hours)

Action and Learning situation	Teaching content	Competences
Unit 1 Everyday communication	<p>Consolidation and expansion of acquired language skills</p> <ul style="list-style-type: none"> • Spoken language with family and friends • Language usage in private sphere <ul style="list-style-type: none"> ◦ Communicating daily necessities of life ◦ Participation in cultural life ◦ Communication and communication in public sphere • Understanding and comprehension of information in print and visual media • Ability to summarise content-related aspects of received oral and written information • Writing training 	<ul style="list-style-type: none"> • Understanding of complex longer conversations and texts • Comprehension and understanding of implicit meaning of conversations and texts • Spontaneous and fluent linguistic and written expression • Effective and flexible oral and written use of language in in social and professional life • clear, structured and detailed expression regarding complex issues • Identifying coherent textual associations using various means
Unit 2 Social communication	<p>Consolidation and deepening of acquired language skills</p> <ul style="list-style-type: none"> • Oral and written communication with a with authorities, offices, institutions and organisations • Processing, reproducing of received information and acting accordingly 	

<p>Unit 3 Communicating in professional life</p>	<p>Knowledge of terminology for everyday and professional life</p> <ul style="list-style-type: none"> • Oral and writing skills in everyday professional life • Recognising of the meaning and definition of job-specific terms, words and phrases • Confident use of technical terms in spoken and written language • Autonomous reading and understanding of specialised texts and reports • Autonomous handling of simple business correspondence • Communication Training • Telephone Training • Conflicts • Typewriter Training 	
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Applied method: Short lecture and tutorial dialogue, self-discovery learning, guiding text method, project work, presentation, role playing

Activity Area 2: Mathematics in professional life

(Scheduling: 120 hours)

Mathematical basics	Business calculations	Business accounting
<p>1. Basic arithmetic operations</p> <p>Arithmetic operations: addition, subtraction, multiplication, division</p> <p>Mathematical linking</p> <p>Application examples in everyday and professional life</p> <p>Exercises</p>	<p>1. Material calculation</p> <p>Length, area, volume, weights</p> <p>Material requirements</p> <p>Adding and reducing material</p> <p>Application examples in the professional sphere</p> <p>Exercises</p>	<p>1. Calculations</p> <p>Terms and Definitions: Purchase costing, overhead costing, pre and post costing, interim costing</p> <p>Formulas, calculation schemes</p> <p>Application examples in the company</p> <p>Exercises</p>
<p>2. Rule of three</p> <p>Direct and indirect rule of three</p> <p>Combined rule of three</p> <p>Application examples in everyday and professional life</p> <p>Exercises</p>	<p>2. Interest calculation</p> <p>Terms: capital, interest, interest rate</p> <p>Formulas</p> <p>Application examples in everyday and professional life</p> <p>Exercises</p>	<p>2. Payroll accounting</p> <p>Terms and Definitions: hourly rate, weekly wage, payroll tax, church tax, social contribution payments</p> <p>Sample calculation</p> <p>Exercises</p>
<p>3. Percentage and permille calculation</p> <p>Base value, percentage value, percentage</p> <p>Increased/decreased base value</p> <p>Application examples in everyday and professional life</p> <p>Exercises</p>	<p>3. Arithmetic mean and mixed computing</p> <p>Simple / weighted average</p> <p>Mixing ratios</p> <p>Application examples in everyday and professional life</p> <p>Exercises</p>	<p>3. Simple balance sheet</p> <p>Terms and Definitions: assets, liabilities, fixed vs. current assets, equity, debt, receivables, payables</p> <p>Sample calculation</p> <p>Exercises</p>
<p>4. Fractional arithmetic</p> <p>Types of fractures</p>	<p>4. Warehouse metrics</p> <p>Terms, definitions, formulas</p>	

<p>Calculating with fractions Linkages to percentage calculation Application examples in everyday and professional life Exercises</p>	<p>Inventory level, storage period, reorder level, minimum stock, stock turn rate Application examples in everyday and professional life Exercises</p>	
<p>5. Calculating with measures</p> <p>Period: year, month, hour, minute, second Mass unit: tonne, kilogram, gram, milligram et al. Linear measures: metre, centimetre, millimetre et al. Square measures: square metre, square centimetre, square millimetre et al. Volume measures: cubic metre, cubic centimetre, litre, millilitre, decilitre et al. Application examples in everyday and professional life Exercises</p>	<p>5. Calculating in other currencies</p> <p>Euro vs. foreign currencies Terms and Definitions: foreign currency, currency parity, foreign exchange, exchange rate for notes and coins Examples in everyday and professional life Exercises</p>	

Applied method: Short lecture and tutorial dialogue, 4 step method, dilemma analysis, method of development by questions

Module 2: Certified commercial business administrator under the Crafts and Trades Regulation Code

Activity Area 1: Assessing competitiveness of companies

(Scheduling: 200 hours)

Action and Learning situation	Competences	Teaching content
Unit 1 Analysing corporate goals and classifying them for a corporate target system	<ul style="list-style-type: none"> • Knowledge of key goals and target relationships • Setting up a target system 	<ul style="list-style-type: none"> • Corporate goals <ul style="list-style-type: none"> ◦ performance targets ◦ financial targets ◦ Social goals • Target relations <ul style="list-style-type: none"> ◦ Complementary goals ◦ Conflicting goals ◦ Indifferent goals • Knowledge of legal business forms in German craft sector <ul style="list-style-type: none"> ◦ individual companies ◦ partnerships ◦ joint stock companies
Unit 2 Explaining the significance of corporate culture and corporate image with respect to operational performance and competitiveness	<ul style="list-style-type: none"> • Describing features of the corporate culture • Justifying the significance of the corporate culture by personal or social goals • Communicating corporate social responsibility in the company image 	<ul style="list-style-type: none"> • Corporate culture <ul style="list-style-type: none"> ◦ symbols and rituals ◦ norms and values • Knowledge of definitions <ul style="list-style-type: none"> ◦ models of corporate culture ◦ Reasons for active shaping of the c. culture
Unit 3 Analysing the market positioning of a company and justifying the success potential	<ul style="list-style-type: none"> • Knowing the meaning, processes and areas of corporate planning • Describing strengths and weaknesses of a company on the market with respect to the target system • Estimating market opportunities and risks Assessing of business risks 	<ul style="list-style-type: none"> • Analysis of past and future development • Planning <ul style="list-style-type: none"> ◦ planning areas and their coordination ◦ planning stages ◦ risk assessment • Description of the term market; definition, function and types

<p>Unit 4 Using accounting information, in particular balance sheet and profit and loss account data to analyse strengths and weaknesses of a company</p>	<ul style="list-style-type: none"> • Differentiating subsystems of corporate accounting, understanding their interdependencies and assigning invoicing parameters • Structured representation of effects of typical business transactions in subsystems • Understanding the basic principles and terminology of double entry accounting • Explaining functions of accounting and of the balance sheet • Explaining options, advantages and disadvantages of outsourcing accounting tasks - based on quality criteria • Explaining the structure and informative value of financial statements and business evaluations as well as further typical documents • Identifying and evaluating key types of business assets and liabilities • Considering valuation margins, value adjustments, provisions and hidden reserves when analysing external accounting indicators <p>Describing types of depreciation and considering them in the accounting subsystems</p> <ul style="list-style-type: none"> • Performing industry, time and target vs. actual comparisons and explaining their results • Determining interyear profit or loss of a company • Performing simple periodic financial planning and knowing criteria for critical liquidity situations 	<ul style="list-style-type: none"> • Subsystems of corporate accounts <ul style="list-style-type: none"> o balance calculation o cost and revenue accounting o financial accounting o social and potential calculation • Accounting <ul style="list-style-type: none"> o tasks and legal regulations o double entry system o inventory and completion o process technologies (e.g. EDP) • Annual accounts / Period-end closing <ul style="list-style-type: none"> o structure of the balance sheet and income statement o approach and valuation margins <ul style="list-style-type: none"> - accounting principles - inventory valuation - write-offs - accruals • Basic features in the evaluation of annual accounts <ul style="list-style-type: none"> o balance sheet figures o performance indicators o forms of control <ul style="list-style-type: none"> - industry comparisons - time comparisons - comparing actual vs. target performance • Knowing and explaining definitions of the corporate accounting sub-systems • Knowing, explaining and correctly allocating the definition of bookkeeping system and its components • definition of annual accounts, recognition of its entrepreneurial significance • Definition of period-end closing
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		<ul style="list-style-type: none"> • Knowing and explaining the differences between annual and periodic financial statements • Knowing and explaining corporate accounting, definition, goals and content • Knowing and explaining the definition of liquidity, determinants and types of liquidity
<p>Unit 5 Using information from internal and external accounting for decision-making</p>	<ul style="list-style-type: none"> • Describing objectives and tasks of cost type, cost centre and cost unit accounting • Presenting the impact of cost and revenue changes on financial and accounting statements and considering them in decision-making • Decision making on new investments based on planned cost calculations • Justifying decisions on the acceptance of (additional) orders based on budget costing • Determining bottom prices using unit costing on a partial cost basis • Calculating breakeven points and thus determining price and terms policy • Justifying decisions on the production program 	<ul style="list-style-type: none"> • Cost and revenue accounting <ul style="list-style-type: none"> - tasks and structure - cost accounting - cost centre accounting o cost unit accounting <ul style="list-style-type: none"> - division calculation - overhead calculation o income statement <ul style="list-style-type: none"> - unit-based income statement - interyear income statement o cost accounting systems <ul style="list-style-type: none"> - actual and planned costs - full and partial cost accounting - contribution margin analysis o Applying cost accounting <ul style="list-style-type: none"> - cost planning and cost control - decision support - breakeven analysis • Mathematical basics (basic calculations, rule of three, percentage calculation) • Knowing and explaining definitions of cost elements, cost centres, cost units, allocating costs correctly • Knowing and explaining the definition and necessity of investments • Knowing and explaining the definition of “price” and factors influencing pricing; simple price calculations

<p>Unit 6 Knowledge of legislation, in particular industrial and craft law as well as commercial and competition law in the analysis of corporate objectives and concepts</p>	<ul style="list-style-type: none"> • Checking the legal requirements for the independent practice of a craft • Knowing about legal consequences of moonlighting and undeclared work • Knowing key contact points when founding, changing or taking over a craft business; initiating and handling administrative procedures • Taking into account the corporate name, merchant character, registration requirements and resulting commercial consequences in the development of concepts • Describing implications of special duties of merchants in the design of business processes • Considering the feasibility / admissibility of market strategies in the context of competition rules 	<ul style="list-style-type: none"> • Craft and trade law <ul style="list-style-type: none"> o craft as a special form of a trade o entry in the craft trades register o unauthorised practice of a craft and moonlighting • Commercial and company law <ul style="list-style-type: none"> o merchant status o corporate name o commercial register • Competition Law <ul style="list-style-type: none"> o law against restrictions of competition o law against unfair competition o price regulation o shop hours act o copyright • Basic Law of the Federal Republic of Germany, Civil Code, Occupational Health and Safety Act, Working Hours Act, Works Constitution Act, Industrial Code, Commercial Code, Craft Code, etc. • Craft trades register; functions and significance
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Applied method: Short lecture and tutorial dialogue, 4 step method, guiding text method, presentation

Activity Area 2: Preparing, conducting and evaluating start-up and business takeover activities (Scheduling: 200 hours)

Action and Learning situation	Competences	Teaching content
<p>Unit 1 Motivating the significance of personal prerequisites for successful self-employment</p>	<ul style="list-style-type: none"> • Identifying requirements relevant to successful entrepreneurship • Recognising and assessing own ability to independently run a craft business 	<ul style="list-style-type: none"> • Requirements for an entrepreneur <ul style="list-style-type: none"> o personal requirements o family constraints o professional requirements

<p>Unit 2 Representing and assessing the economic, social and cultural significance of craft as well as the benefits of membership in craft organisations</p>	<ul style="list-style-type: none"> • Research about craft and industry-specific data on the development of the economy as a whole; representing relevant data and verifying with other sources • Explaining the macroeconomic context in which a craft company operates, • Justifying the self-understanding and personal attachment to crafts • Knowing the structure of the craft organisation and its tasks and services offered by individual craft organisations • Knowing and assessing membership benefits in a craft organisation 	<ul style="list-style-type: none"> • Positioning of crafts in the economy <ul style="list-style-type: none"> ◦ economic significance ◦ social significance ◦ cultural significance • Craft organisations <ul style="list-style-type: none"> ◦ tasks ◦ structures ◦ services • Craft organisations; definition, district, county, state, and federal levels
<p>Unit 3 Identifying and evaluating options of using consulting services as well as support and support services when founding and taking over a business</p>	<ul style="list-style-type: none"> • Knowing contact points for start-up advice and assessing their scope of services • Knowledge of public support and support programmes, key prerequisites and contact points and justifying proper selection 	<ul style="list-style-type: none"> • Start-up advice <ul style="list-style-type: none"> ◦ legal aspects ◦ conceptual aspects ◦ financial aspects • Financing and support services <ul style="list-style-type: none"> ◦ offers for new entrepreneurs ◦ special offers for crafts and SME
<p>Unit 4 Making and justifying decisions on location, company size, personnel requirements as well as equipment and facilities of a company</p>	<ul style="list-style-type: none"> • Knowing the significance of key location factors • Assessing the suitability of sites for operational purposes • Knowing the influencing variables of staffing and company size • Determining personnel requirements • Determining the need in fixed and current assets 	<ul style="list-style-type: none"> • Market and location analysis <ul style="list-style-type: none"> ◦ sales territories and opportunities ◦ client structure ◦ location assessment (factors and comparison) • Planning business foundation <ul style="list-style-type: none"> ◦ operating equipment ◦ business size (turnover, staff) • Market; definitions, types, significance, definition
<p>Unit 5 Developing and evaluating a marketing concept for market launch</p>	<ul style="list-style-type: none"> • Assessing the type and size of potential customer groups and needs, as well as potential order and sales figures • Justifying the selected design of the products, prices, means of communication and market entry channels • Formulating the business model on the basis of customer benefit and unique selling points 	<ul style="list-style-type: none"> • Marketing concept • Sources of information to estimate market potential • Market entry marketing mix • Marketing; definition, subareas <ul style="list-style-type: none"> ◦ corporate Identity ◦ knowing and explaining marketing orientation

<p>Unit 6 Setting up and justifying the investment plan and a financing concept; creating a profitability forecast and performing liquidity planning</p>	<ul style="list-style-type: none"> • Identifying capital requirements for business start-ups and for larger investments • Preparing and justifying a liquidity plan of the first 5 years including possible scenarios • Use of forecasting and monitoring tools to avoid liquidity problems • Creating and justifying sales and profitability forecasts • Justifying the financing structure • Preparing financing talks 	<ul style="list-style-type: none"> • Financing <ul style="list-style-type: none"> o capital requirement calculation o investment plan and financing concept o funding rules • Sales plan • Liquidity planning <ul style="list-style-type: none"> o liquidity plan o critical liquidity-relevant events in the start-up phase (bad debts, tax payments) • Profitability forecast • Definition of: finance/financing, liquidity, profitability
<p>Unit 7 Selecting a legal form from a corporate concept and justifying the decision</p>	<ul style="list-style-type: none"> • Knowing common legal forms as well as their consequences for the company management • Justifying the selection of a legal form • Checking regulations in the articles of association and, if necessary, adapting them to the corporate concept 	<ul style="list-style-type: none"> • Legal forms <ul style="list-style-type: none"> o corporations o partnerships o sole proprietorship • Criteria for the choice of legal form • Partnership agreement • Repetition of company forms
<p>Unit 8 Applying legislation, in particular civil and corporate and tax law, with regard to the creation or takeover of craft enterprises</p>	<ul style="list-style-type: none"> • Explaining the fundamentals of the German legal system • Distinguish legal, business and offending ability • Explaining the legal significance of the declaration of intent, representation, power of attorney, consent and approval • Concluding contracts and assess their legal validity • Examining possibilities of contesting contracts • Knowledge of performance obligations and liability exposure (also for vicarious agents) • Creating legal documents in business dealings • Assessing rights and obligations from general terms and conditions and verifying the applicability of terms and conditions with respect to a corporate concept 	<ul style="list-style-type: none"> • Classification of the legal system <ul style="list-style-type: none"> o private vs. public law o systematics in the Civil Code • General section in the Civil Code <ul style="list-style-type: none"> o legal capacity o legal action • Contract Law <ul style="list-style-type: none"> o general contract law o purchase agreement o service contract and works delivery contract o rental and lease agreement o guarantee • property law (possession, ownership, security rights) • founding legislation <ul style="list-style-type: none"> o construction, environmental protection and waste regulations o crafts, commercial and tax law o workplace ordinance

	<ul style="list-style-type: none"> • Organising legal representation of the management • Knowing basic terms of property law and security interests • Establishing operational premises in accordance with legal regulations • Understanding key principles of taxation in Germany • Timely preparation of VAT advance notice and the income tax return 	<ul style="list-style-type: none"> • Tax law <ul style="list-style-type: none"> o sales tax o business tax o investment income tax o corporate tax o taxation procedure • Definitions: <ul style="list-style-type: none"> o private and legal persons o one-sided vs. two-sided legal transactions o VAT o income tax
<p>Unit 9 Justifying the need for private risk and retirement provision; identifying opportunities for private risk and retirement provision</p>	<ul style="list-style-type: none"> • Estimating the gap in old-age provision; comparing and evaluating alternative private provisioning instruments • Planning protection against the economic consequences of entrepreneurial problems • Planning social protection in the event of accidents, illness and reduced earning capacity 	<ul style="list-style-type: none"> • Social security systems • Private persons, property and damage insurance • Pension of the self-employed craftsman • Knowing and explaining the five pillars of social insurance • Knowing private and statutory health insurance and highlighting their advantages and disadvantages
<p>Unit 10 Representing and justifying the significance of personal aspects as well as business and legal components of a corporate concept</p>	<ul style="list-style-type: none"> • Examining and adapting analyses and plans with respect to consistency of a prepared corporate concept • Summarising and presenting results in a business plan • Designing concepts for business-founding and takeover in consideration of the general conditions, • Understanding the purpose and structure of a corporate mission statement • Considering creative options of a takeover contract • Knowledge of legal obligations with respect to takeovers • Knowledge of key factors influencing the purchase price 	<ul style="list-style-type: none"> • Business concept <ul style="list-style-type: none"> o mission statement o product and service program o target groups • Company takeover or participation <ul style="list-style-type: none"> o grandfathering o criteria of purchase price determination o design of takeover or partnership agreement (purchase, lease, annuity, etc.)

Applied method: Short lecture and tutorial dialogue, project method, guiding text method, presentation

Activity Area 3: Developing corporate leadership strategies

(Scheduling: 200 hours)

Action and Learning situation	Competences	Teaching content
<p>Unit 1 Assessing the significance of the organisational structure and process organization for the development of the company; suggesting customisation options</p>	<ul style="list-style-type: none"> • Knowing the areas, instruments and principles of business organisation • Documenting business processes in consideration of the structure and process organisation • Create organisational charts and job descriptions • Explaining suggestions for customising the organisational design of business processes • Identifying the effects of a planned company development on the company organisation 	<ul style="list-style-type: none"> • Organisational structure <ul style="list-style-type: none"> o task analysis and synthesis o job creation o organisational forms (functional, divisional, project) o organisational development • Operational structure <ul style="list-style-type: none"> o process analysis and design o logistics o quality management o work time models o group organisation • Administrative and office organisation <ul style="list-style-type: none"> o document management o use of modern information and communication technologies o organisation of accounting • Repetition and competence consolidation of accounting-relevant terms and definitions • Enhancing individual language skills
<p>Unit 2 Evaluating developments in product and service innovations as well as market conditions, also in an international context, and deriving growth strategies accordingly</p>	<ul style="list-style-type: none"> • Systematically exploring sources of information on product and service trends, evaluating and documenting them, taking into account market conditions • Evaluating, selecting methods of market research with regard to their possible application • Evaluating customer data • Preparing and conducting customer surveys 	<ul style="list-style-type: none"> • Analysis of sales and procurement market <ul style="list-style-type: none"> o methods of market analysis and market research o objects of market analysis and market research <ul style="list-style-type: none"> - customers - public - suppliers

	<ul style="list-style-type: none"> • Conducting analyses on strengths, weaknesses, opportunity and risk (SWOT analysis) and deriving strategies • Conducting pro-contra analyses and value analyses to derive decisions 	<ul style="list-style-type: none"> - competitors (benchmarking) - products • Decision preparation and decision making methods • Repetition of technical “market”-related terms • Deepening and consolidating of skills and expertise
<p>Unit 3 Justifying the use of marketing tools for sales and procurement of products and services</p>	<ul style="list-style-type: none"> • Overview of marketing areas and instruments and explaining marketing similarities and differences on procurement and sales markets • Identifying consequences of sales policy decisions and justifying decisions for a marketing mix • Explaining procurement processes and analysing weaknesses 	<ul style="list-style-type: none"> • Sales/related marketing features and tools <ul style="list-style-type: none"> o customer orientation and customer treatment o communication and advertising policy <ul style="list-style-type: none"> - advertising - public relations - sales promotion o price and terms policy • Procurement <ul style="list-style-type: none"> o procurement planning (supplier selection and relationship) o terms of delivery and payment o material and invoice control o stockpiling and warehouse scheduling • Knowing and assessing customer types • Leading sales talks • Mathematical basics, basic operations, percentage calculation, rule of three • Basics on warehousing, receiving, storage, shipping, commissioning
<p>Unit 4 Deriving changes in capital requirements from investment, financial and liquidity planning; representing alternatives to capital procurement</p>	<ul style="list-style-type: none"> • Differentiating between forms of payment transactions • Deriving ways of raising capital from the financial situation of the company • Differentiating types of collateral and knowing their meaning 	<ul style="list-style-type: none"> • Investment, financial and liquidity planning • Types of financing <ul style="list-style-type: none"> o equity-financing o self-financing o debt financing (types of loans and guarantees) o alternative forms of financing • Payment transactions

<p>Unit 5 Developing and evaluating concepts for personnel planning, recruitment and personnel qualification as well as personnel management and personnel development tools</p>	<ul style="list-style-type: none"> • Determining personnel requirements based on corporate planning and specifying them in job descriptions • Evaluating recruitment opportunities, advertising vacancies, and conducting job interviews • Identifying training needs of employees and creating concepts for needs-based qualification • Knowing measures for employee motivation and employee retention • Assessing options for different working hours and pay models • Conducting feedback interviews with employees • Justifying the significance of the working environment • Knowledge about options in the company pension plan • Knowledge of anti-mobbing strategies • Basic knowledge about occupational reintegration management • Reflecting own leadership behaviour and understanding the effects on employees and on the working climate 	<ul style="list-style-type: none"> • Personnel planning <ul style="list-style-type: none"> ◦ determining staffing demand ◦ recruitment and selection ◦ personnel deployment and staffing ◦ work-time models ◦ personnel development • Personnel management <ul style="list-style-type: none"> ◦ personnel file ◦ archiving, data protection • Remuneration <ul style="list-style-type: none"> ◦ time recording ◦ job evaluation ◦ wage forms ◦ occupational pensions • Leadership <ul style="list-style-type: none"> ◦ leadership styles and resources ◦ working climate ◦ social relationships ◦ care (occupational, accident and health protection) • Knowing and describing the corporate organisation chart • Performing simple payroll calculations • Consolidating mathematical competences
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<p>Unit 6 Taking into account labour and social security legislation in the development of a corporate strategy</p>	<ul style="list-style-type: none"> • Setting up and terminating legal employment relationships • Observing rights and obligations arising from employment relationships • Taking into account in contract and work design SME-relevant regulations on collective bargaining, co-determination and occupational safety • Assessing basic elements of the social insurance system with regard to company-related duties and design options and highlighting key provisions on mandatory insurance, contributions, benefits and reporting requirements • Research and assessment of tax categories, the form of payment of the income tax, employer's liability as well as options regarding benefits and reimbursement of expenses with regard to the payroll 	<ul style="list-style-type: none"> • Labour law <ul style="list-style-type: none"> o employment contract <ul style="list-style-type: none"> - types of contracts - contractual obligations of the employer and employee - termination of employment o protection against dismissal • Collective agreement <ul style="list-style-type: none"> - social partners - binding effect of collective agreements o company constitution <ul style="list-style-type: none"> - works councils - company agreement o occupational safety <ul style="list-style-type: none"> - health&safety ordinance - maternity protection
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		<ul style="list-style-type: none"> - Disabled Persons Act <ul style="list-style-type: none"> o labour jurisdiction • Defining types of collective agreements and their contents • Terms of collective agreements • Collective bargaining • Social security law (insurance carrier, i. duty, i. freedom, i. contributions, i. benefits, obligation to notify) <ul style="list-style-type: none"> o health and long-term care insurance o unemployment insurance, employment promotion o pension insurance o legal accident insurance • Payroll tax <ul style="list-style-type: none"> o determining and payment o payroll tax liability o payroll tax classes o payroll tax allowance o child allowance • Church tax
Unit 7 Representing opportunities and risks of inter-company cooperation	<ul style="list-style-type: none"> • Analysing value chains for opportunities for cooperation and evaluating chances and risks Selecting and addressing appropriate cooperation partners with regard to common goals 	<ul style="list-style-type: none"> • Inter-company cooperation <ul style="list-style-type: none"> o value chains o forms of cooperation
Unit 8 Applying controlling to develop, track, enforce and modify corporate goals	<ul style="list-style-type: none"> • Presenting instruments of controlling and using them for situational analysis, for detecting undesirable developments and for uncovering future potentials • Applying controlling instruments for conservation liquidity and to ensure profitability • Monitoring achievement of business goals, If necessary, adjusting corporate goals and justifying measures to achieve goals 	<ul style="list-style-type: none"> • Controlling <ul style="list-style-type: none"> o tasks and goals o Vulnerability analysis o key figures and key figure target systems o budgeting o scenario technique • Management and control of costs and revenues • Definition of the terms: "controlling", "budget" • Consolidating technical language skills
Unit 9 Representing instruments for enforcing claims and justifying their use	<ul style="list-style-type: none"> • Assessing risks of default and providing options for monitoring incoming payments • Considering measures to enforce claims and speed up payments 	<ul style="list-style-type: none"> • Receivables management and payment methods • Reminder and claim procedure • Collection and foreclosure

	<ul style="list-style-type: none"> • Knowledge about procedures and costs of legal proceedings (especially reminder and enforcement) 	<ul style="list-style-type: none"> • Definition of: “reminder and claim”, “debt collection” and “foreclosure”
<p>Unit 10 Representing and justifying the necessity of planning a business succession, including taking into account inheritance and family law and further tax regulations</p>	<ul style="list-style-type: none"> • Knowledge and understanding of statutory inheritance regulations • Assessing options of legal design by contract of inheritance and last will • Knowledge of basic tax allowances, tax classes in inheritance, gift tax as well as legal design options • Understanding the difference between joint ownership and property separation 	<ul style="list-style-type: none"> • Family and inheritance law <ul style="list-style-type: none"> ◦ matrimonial property rights ◦ succession • inheritance and gift tax • Testament, definition and types
<p>Unit 11 Examining the need to initiate insolvency proceedings based on company data; showing insolvency-related consequences for the continuation and liquidation of a company</p>	<ul style="list-style-type: none"> • Recognising legal form-dependent insolvency filing obligations and representing consequences of corporate and private insolvency • Describing the course of insolvency proceedings and assessing options of continuation and liquidation • Knowledge about options and conditions of residual debt relief 	<ul style="list-style-type: none"> • Insolvency proceedings <ul style="list-style-type: none"> ◦ bankruptcy forward indicators ◦ insolvency act ◦ reorganisation and winding-up

Applied method: Tutorial dialogue, guiding text method, presentation, method of development by questions

Obligatory Activity area option: Implementing accounting in a craft business using industry-standard software (Scheduling: 120 hours)

Action and Learning situation	Competences	Teaching content
Unit 1 Creating, checking, and assigning of vouchers	<ul style="list-style-type: none"> Classifying the voucher audit in the organisational areas of business accounting Entering invoices Checking vouchers of business transactions and computer-aided booking 	<p>Accounting areas:</p> <ul style="list-style-type: none"> Accounts payable dept. Accounts receivable dept. Cash accounting Wage / payroll accounting Document check Account assignment and posting Knowledge and mastering of business computing Extension of technical language skills
Unit 2 Creating, maintaining and checking the cash journal	<ul style="list-style-type: none"> Implementing cash journaling requirements in accordance with the principles of proper accounting in an electronic cash book and document storage Software-based entering of deposits and withdrawals in the cash book Performing and checking of the cash register balance 	<ul style="list-style-type: none"> Cash book building Recording of cash transactions Check transactions Cash book control, cash check, cash discrepancies Document control Document Storage Knowing and safely applying organisational and filing systems of the office management
Unit 3 Preparing the payroll	<ul style="list-style-type: none"> Observing legal basic requirements in preparing the payroll Defining payroll steps and observing deadlines Explaining the payroll system to the employees 	<ul style="list-style-type: none"> Entering employee data Recording of work hours Payroll structure and components Dates and deadlines
Unit 4 Contributing to the preparation of the annual financial statements	<ul style="list-style-type: none"> Recording and evaluating inventories Software-based recording of fixed assets and use-related value consumption 	<ul style="list-style-type: none"> Stocktaking, inventory and balance Approach and valuation principles Property accounting

Applied method: 4 step method, guiding text method, tutorial dialogue, dilemma analysis