

Project: New Entrepreneurs

Curriculum: Training to new entrepreneur

Within the framework of the "New Entrepreneurs" project, a curriculum for prospective business founders or company successors is to be developed. The considerations to date are presented below. In modules 1 and 3 through 8, the content of the curriculum is based in particular on German-wide entrepreneur qualifications from the craft sector that are suitable for setting up or taking over small and medium-sized enterprises. For these modules, there are also corresponding examination ordinances and regulations which could be adopted or adapted if necessary. All modules are divided into corresponding learning situations/learning units, competences and learning contents.¹

In addition, the curriculum also reflects a basic understanding of entrepreneurial activities in predominantly market-based societies with liberal-democratic constitutional systems, especially in Western and partly in Eastern Europe. It is therefore also assumed that by teaching the contents and expanding the competences and qualifications of refugees and migrants not only a contribution to economic integration can be made, but a substantial contribution to enhanced cultural integration as well.

The structure of the curriculum is characterized by its differentiation into groups of modules. There are introductory modules, core modules and optional modules. The contents of the introductory modules provide a basic overview of the central operational and economic considerations that a company founder or successor should make in order to increase his or her chances in an often highly competitive market. The introductory modules also address basic topics, some of which are discussed in much greater detail in the core and/or elective modules, which are taught at a later date.

On the one hand, this repetition can deepen and consolidate the knowledge and competence of the participants, who have lower learning preconditions (e.g. language skills, cultural and economic knowledge, experience, etc.). On the other hand, the participating educational institutions can act flexibly in terms of content and time with participants who already have higher learning preconditions and therefore, for example, combine thematic units from different modules or adapt the time scope to suit the needs and the target group.

The openness and flexibility of the curriculum is also expressed by the fact that in each group of modules, i.e. introductory, core and optional modules, certain degrees of freedom have also been incorporated, so that, on the one hand, further modules can be developed and integrated if required. In this context on the other hand, it is also possible to change the order of modules and therefore implement an existing module in another module group. For example, due to a need identified by a project partner, Module 8 "Social Networks for Migrants and Refugees" could be defined as an introductory module and thus redesigned in terms of timeframe and organization/structure.

¹ Due to the close cooperation with the Austrian project partner "Austrian Federal Economic Chamber (WKO)", initial considerations have also been made as to how this curriculum corresponds to the widely used Austrian qualification as entrepreneur, the so-called "Unternehmerführerschein" (Entrepreneur driving license). To this end, modules A, B, C and UP of the "Unternehmerführerschein" have been examined as to what basic linguistic fit could be present with regard to the learning situations/learning units of modules 1, 3, 4, 5 and 7. The identified (partial) matches are marked in yellow. However, a more detailed examination of the competence and learning content levels was not conducted.

Following the presentation of the individual modules, extensive materials, literature and sources for planning and implementing the modules are provided in German and/or English. The large number of materials, which are typically available online, must be supplemented by the individual project partners according to their needs and the target group; country-specific adaptations must be made accordingly.

Module structure and hour planning

Introductory Modules

Module name/areas of action	Range of hours
1 Preparing, carrying out and assessing business start-up or take-over activities ²	50 - 70
2 Understanding the structure and key points of a business plan	50 - 70
If necessary, further modules	...

Core Modules³

Module name/areas of action	Range of hours
3 Determining corporate competitiveness	70 - 100
4 Designing marketing according to strategic guidelines	70 - 100
5 Planning and designing corporate accounting, controlling, financing and investments	110 - 140
6 Designing Human Resource policies and managing personnel	100 – 140
7 Independent planning, conducting and monitoring of vocational training	80 - 110
If necessary, further modules	...

Elective Module(s)

Module name/areas of action	Range of hours
8 Social networks for migrants and refugees	10 - 20
If necessary, further modules	...

² Introductory modules based on or adopted from § 2 paragraph 2 point 2 of the Germany-wide valid legal ordinance of Part III of the Master Craftsman's Examination (Ordinance on the Master Craftsman Examination of Parts III and IV in handicraft and crafts-like trades (General Master Craftsman Examination Ordinance - AMVO))

³ Core modules based on or adopted from the following legal ordinances valid throughout Germany: Ordinance on the Examination for the Recognized Continuing Education Qualification as Certified Commercial Specialist according to the German Crafts Code (Handicraft Specialist Continuing Education Examination Ordinance) as well as Ordinance on the Master Craftsman Examination of Part IV (instructor aptitude) in handicraft trades (General Master Craftsman Examination Ordinance – AMVO)

Description of the different modules/areas of action

Module 1: Preparing, carrying out and assessing business start-up or take-over activities (50-70 teaching hours)		
Learning situation / Learning unit	Competences	Learning Content
<p>Learning unit 1</p> <p>Establish the importance of personal prerequisites for the success of self-employment (4 teaching hours)</p> <p>(Reference to: WKO: UF module A 6.1, 6.2, 6.3, 6.4, 6.7 and module C 1.1, 2.1)</p>	<ul style="list-style-type: none"> • Identify relevant requirements for successful entrepreneurial activity • Identify and assess one's own ability to run a craft business independently 	<ul style="list-style-type: none"> • Requirements for an entrepreneur <ul style="list-style-type: none"> ○ Personal requirements ○ Family requirements ○ Professional requirements
<p>Learning unit 2</p> <p>Present and assess the economic, social and cultural significance of the craft sector and the benefits of membership in craft organizations (4 teaching hours)</p>	<ul style="list-style-type: none"> • Research craft and sector-specific information on the development of the macroeconomy, present relevant data and compare it with other sources. • Be able to explain the macroeconomic context in which a craft enterprise operates • Establish self-conception and personal affiliation with the craft trade • Know the structure of craft organizations and the tasks and services offered by the individual organizations • Know and evaluate the benefits of membership in craft organizations 	<ul style="list-style-type: none"> • Position of the craft sector in the national economy <ul style="list-style-type: none"> ○ Economic significance ○ Social significance ○ Cultural significance • Craft organizations <ul style="list-style-type: none"> ○ Tasks ○ Structures ○ Services
<p>Learning unit 3</p> <p>Identify and assess possibilities of using advisory services as well as promotional and support services when starting up and taking over a company (4 teaching hours)</p>	<ul style="list-style-type: none"> • know the contact points for advice on start-ups and assess the services they offer • know and make a substantiated choice about public funding and support programs as well as important prerequisites and contact points 	<ul style="list-style-type: none"> • Start-up consultancy <ul style="list-style-type: none"> ○ Legal aspects ○ Conceptual aspects ○ Financial aspects • Financing and support services <ul style="list-style-type: none"> ○ Services for business founders ○ Special services for the craft sector and SMEs

<p>Learning unit 4 Make and justify decisions on the location, size and personnel requirements of a company, as well as on its facilities and equipment. (4 teaching hours)</p> <p>(Reference to: WKO: UF module A 6.6 and module C 2.1)</p>	<ul style="list-style-type: none"> • Know the significance of important location factors • Assess the suitability of sites for operational purposes • Know the contributing factors of personnel and spatial size of the company • Determine personnel requirements • Determine demand for fixed and current assets 	<ul style="list-style-type: none"> • Market and location analysis <ul style="list-style-type: none"> ○ Sales areas and opportunities ○ customer structure ○ Site assessment (factors and comparison) • Planning of the business foundation <ul style="list-style-type: none"> ○ Factory equipment ○ Company size (turnover, personnel)
<p>Learning unit 5 Develop and assess a marketing concept for product launch (6 teaching hours)</p>	<ul style="list-style-type: none"> • Estimate type and size of possible customer groups and needs, possible order and sales figures • Justify the proposal for the design of the products, prices, means of communication and sales channels when entering the market • Formulate the business model on the basis of customer benefit and unique selling propositions 	<ul style="list-style-type: none"> • Marketing conception • Sources of information for estimating market potential • Market entry marketing mix
<p>Learning unit 6 Draw up and justify investment plans and financing concepts; prepare profitability forecasts and carry out liquidity planning (12 teaching hours)</p> <p>(Reference to: WKO: UF module A 6.8)</p>	<ul style="list-style-type: none"> • Identify capital needs for business start-ups and larger investments • Create and justify a liquidity plan for the first 5 years for alternative scenarios • Use forecasting and monitoring tools to avoid liquidity problems • Create and justify sales and profitability forecasts • Justify financing structure • Prepare financing negotiations 	<ul style="list-style-type: none"> • Financing <ul style="list-style-type: none"> ○ Capital budgeting ○ Investment plan and financing concept ○ Financing rules • Revenue plan • Liquidity planning <ul style="list-style-type: none"> ○ Liquidity plan ○ Critical events affecting liquidity in the start-up phase (loss of receivables, tax payments) ○ Profitability forecast
<p>Learning unit 7 Derive and substantiate the legal form of a company from a business concept (6 teaching hours)</p> <p>(Reference to: WKO: UF module A 6.5 and module C 1.1, 1.2)</p>	<ul style="list-style-type: none"> • Know common legal forms and their consequences for corporate management • Justify selection of a legal form • Review regulations in the articles of association and adapt them to the business concept, if necessary 	<ul style="list-style-type: none"> • Legal forms <ul style="list-style-type: none"> ○ Corporations ○ Partnerships ○ Sole proprietorship • Criteria for legal form selection • Articles of association

<p>Learning unit 8 Apply legal provisions, in particular civil law, company law and tax law, in connection with the establishment or takeover of craft enterprises (20 teaching units)</p> <p>(Reference to: WKO: UF module B 3.2 and module UP 1, 3, 7)</p>	<ul style="list-style-type: none"> • Explain the basics of the German legal system • Distinguish legal capacity, contractual capability and criminal liability • Explain the legal significance of declaration of intent, representation and power of attorney as well as consent and authorization • Conclude contracts and assess their legal validity • Examine the possibilities of challenging contracts • know contractual obligations and consequences of liability (also for assistants and vicarious agents) • Creating legally valid documents in business transactions • Assess rights and obligations deriving from general terms and conditions and examine the use of general terms and conditions in relation to a business concept • Organize legal representation of the company management • know the basic concepts of property law and security rights • Equipping operational premises in compliance with legal regulations • Understand the main principles of taxation in Germany • Organize the advance VAT return and income tax return in due time 	<ul style="list-style-type: none"> • Classification of the legal system <ul style="list-style-type: none"> ○ Private and public law ○ System of the Civil Code • General Provisions of the Civil Code <ul style="list-style-type: none"> ○ Legal capacity and contractual capability ○ Legal transactions • Contract law <ul style="list-style-type: none"> ○ General contract law ○ Sales contract ○ Contract for work, services and materials ○ Rental and lease Agreement ○ Guarantee • Property law (Possession, ownership, security rights) • Legislation relevant to the establishment of a company <ul style="list-style-type: none"> ○ Construction, environmental protection and waste regulations ○ Craft, commercial and tax law ○ Workplace regulations • Tax law <ul style="list-style-type: none"> ○ VAT ○ Business tax ○ Assessed income tax ○ Corporate tax ○ Taxation procedure
<p>Learning unit 9 Justify the need for private risk and retirement provision, point out possibilities (4 teaching hours)</p>	<ul style="list-style-type: none"> • Estimate the retirement provision gap and compare and evaluate alternative private pension instruments • Plan for safeguarding against the economic 	<ul style="list-style-type: none"> • Social security systems • Private persons, property and indemnity insurance • Pension schemes for the self-employed craftsman

	consequences of business-related problems <ul style="list-style-type: none"> • Plan for social security provision in the event of accidents, illness and reduced earning capacity 	
Learning unit 10 Present and justify personal, business and legal aspects of a business concept contextually (6 teaching hours) (Reference to: WKO: UF module C 2.1, 4.1, 4.2)	<ul style="list-style-type: none"> • Check and adjust analyses and plans to prepare a business concept for consistency • Summarize and present results in a business plan • Develop concepts for business start-ups and takeovers taking into account the framework conditions • Understand the purpose and structure of a corporate mission statement • Weighing up the possible forms of a takeover agreement • Know legal obligations for business takeovers • Know the key factors influencing the purchase price 	<ul style="list-style-type: none"> • Business concept <ul style="list-style-type: none"> ○ Mission ○ Product and services range ○ Target groups • Takeover of or participation in a business <ul style="list-style-type: none"> ○ Grandfather clauses ○ Criteria for determining the purchase price ○ Drafting of the takeover or partnership agreement (purchase, lease, pension etc.)

Module 2: Understanding the structure and key points of the business plan (50 - 70 teaching hours)		
Learning Situation / Learning Unit	Competences	Learning Content
Learning unit 1: To know the basics and components of a business plan and be able to develop your own business plan	<ul style="list-style-type: none"> • Know the personal and qualification requirements of the founder's person • Clarify the business idea with a range of products and services and explain it to third parties, in particular potential lenders (credit institutions) • Know and analyze the competitive market (especially customers and competitors) • Make well-founded location decisions and select suitable locations • Determine marketing strategy and plan 	<ul style="list-style-type: none"> • Personality traits, competences and qualifications of entrepreneurs and the self-employed • Legal requirements for self-employed persons, especially in regulated professions • Products and services • Product differentiations • USPs • Market and competition analysis • Procurement and sales markets • Customer needs, customer benefits

	<p>product, price, communication and distribution policy</p> <ul style="list-style-type: none"> • Know the legal requirements for products and services • Plan the organization of the company, determine tasks and responsibilities, and make decisions about resources • Design personnel management • Design personnel management • Draw up financial plans and present the financing of the foundation as well as the ongoing business operations • Know the opportunities and risks of setting up or taking over a company and present ways of increasing opportunities and reducing risks 	<ul style="list-style-type: none"> • Location factors, selection and justification • Marketing strategy • Product, price, communication and distribution policy • Organizational structure and procedures • Organizational forms • Hierarchy and distribution of tasks • Position planning, structure and requirements • Human Resource management • Personnel and capacity planning • Personnel deployment and costs • Legal forms of companies • Advantages and disadvantages of corporations or partnerships • Capital requirement planning • Financing planning and instruments • Liquidity planning • Profitability • Risk management • Strategic and operational risks • Risk avoidance and minimization
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Module 3: Analysing and promoting the competitiveness of companies (100 teaching hours)		
Learning Situation / Learning Unit	Competences	Learning Contents
<p>Learning unit 1 Considering the importance of companies in macroeconomic performance (8 teaching hours)</p>	<ul style="list-style-type: none"> • Classify companies in the total value creation process and describe dependencies • Describe the company as a player in different markets • Describe and evaluate the objectives of the various interest groups 	<ul style="list-style-type: none"> • Value-added processes • Interdependencies of the company on the market: <ul style="list-style-type: none"> ○ Sales market ○ Procurement market ○ Labor market ○ Capital market

		<ul style="list-style-type: none"> • Stakeholder objectives and conflicts of objectives
<p>Learning unit 2 Assessment of macroeconomic interrelationships and evaluation of their significance and influences on the company goals (16 teaching hours)</p> <p>(Reference to: WKO: UF module A 1.2, 4.1 and module B 1.6, 2.3, 3.1 3.4)</p>	<ul style="list-style-type: none"> • Describe economic influencing variables on the companies and evaluate them about their effects on the company's objectives • Describe the effect of political decisions on the competitiveness of the company and evaluate it in terms of its impact on the company's objectives 	<ul style="list-style-type: none"> • Economic parameters: <ul style="list-style-type: none"> ○ Economic activity ○ Price level, inflation ○ Interest rate level • Areas of political decision making: <ul style="list-style-type: none"> ○ Labor market policies ○ Social policies ○ Economic policies ○ Fiscal policies
<p>Learning unit 3 Support of the development and implementation of strategic corporate goals (32 teaching hours)</p> <p>(Reference to: WKO: UF module A 2.1, 4.1 and module C 3.1, 3.2)</p>	<ul style="list-style-type: none"> • Analyzing and evaluating the strengths and weaknesses of the company • Identify and differentiate relevant sales markets for your own company • Analyzing market developments and general conditions and deriving opportunities and risks • Justify proposals for the fundamental orientation of the company with regard to its competitive advantage. • Formulate goals for your own company taking into account economic and political factors as well as the goals of interest groups • Arranging, prioritizing and operationalizing goals in a target system 	<ul style="list-style-type: none"> • SWOT-analysis <ul style="list-style-type: none"> ○ Environmental analysis ○ Market analysis ○ Industry structure analysis ○ Analysis of strengths and weaknesses • Competition advantages: quality leader vs. price leader • Requirements for the formulation of objectives • Types of corporate objectives • Balanced scorecard • Typical measurement parameters

<p>Learning unit 4</p> <p>Evaluation of operational functions and interpretation of their interaction in the context of corporate goals (8 teaching hours)</p> <p>(Reference to: WKO: UF module A 4.1, 4.2, 4.3 and module C 3.5)</p>	<ul style="list-style-type: none"> • Identify the impact of the company's strategic focus on business functions • Derive and evaluate possible conflicts of goals between divisions (operational functions) • Derive consequences for the target system and propose targets for the operational functions 	<ul style="list-style-type: none"> ○ Operational functions: <ul style="list-style-type: none"> ▪ Procurement ▪ Production ▪ Logistics ▪ Sales/Services ▪ Financing ▪ Development of products and services ○ Conflicts of goals between operational functions ○ Interdependencies and dependencies of operational functions
<p>Learning unit 5</p> <p>Support of business start-ups and various forms of cooperation and, in particular, taking into account corporate legal forms in the further development of the company (8 teaching hours)</p> <p>(Reference to: WKO: UF module A 6.5)</p>	<ul style="list-style-type: none"> • Prepare decisions with regard to the further development of operational structures and processes as well as the legal form of the company • Assess the possibilities, opportunities and risks of operational cooperation and identify the legal consequences • Weigh up the possibilities, opportunities and risks of different legal forms for business start-ups 	<ul style="list-style-type: none"> ○ Operational organization structures ○ Areas for operational cooperation, in particular: <ul style="list-style-type: none"> ▪ Procurement ▪ Sales ▪ Logistics ○ Legal forms of businesses: <ul style="list-style-type: none"> ▪ Sole proprietorship ▪ Partnerships ▪ Corporations
<p>Learning unit 6</p> <p>Adherence to and application of legal provisions of civil law, trade and handicraft law, commercial and competition law within the company and in relation with customers and suppliers as well as the basic principles of tax law (28 teaching hours)</p>	<ul style="list-style-type: none"> • Know important contact points for company-related consultancy needs, changing or taking over a craft business, and initiate and manage administrative procedures • Consider regulations regarding company name, merchant status, registration obligations and resulting consequences under commercial law • Present the implications of special responsibilities of merchants for the design of operational processes 	<ul style="list-style-type: none"> ○ Civil law <ul style="list-style-type: none"> ○ Contract law ○ Default and legal actions ○ Foreclosure ○ Crafts code, in particular entry in the crafts register ○ Commercial and corporate law <ul style="list-style-type: none"> ○ Merchant status ○ Company ○ Commercial register ○ Competition law <ul style="list-style-type: none"> ○ Unfair competition ○ Price quotation requirement ○ Tax law <ul style="list-style-type: none"> ○ Types of taxes

	<ul style="list-style-type: none"> • Examine the feasibility and admissibility of market strategies against the background of competition law regulations • Organize the advance VAT return and income tax return in due time 	<ul style="list-style-type: none"> ○ Taxation procedure ○ Reporting obligations ○ Legal regulations for calls for tenders
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Module 4: Designing marketing according to strategic guidelines (100 teaching hours)		
Learning Situation / Learning Unit	Competences	Learning Contents
<p>Learning unit 1</p> <p>Develop and substantiate marketing objectives with the help of the market, environmental and company analysis (16 teaching hours)</p> <p>(Reference to: WKO: UF module A 4.4 and module C 2.3, 2.4)</p>	<ul style="list-style-type: none"> • Differentiate product and business areas and analyze and evaluate them according to their market position and lifecycle • Evaluate the results of the market, environmental and company analysis to define marketing goals • Match marketing objectives with the company's framework conditions • Identify and evaluate possible conflicts of objectives 	<ul style="list-style-type: none"> ○ Product/business area-related analysis methods, in particular: <ul style="list-style-type: none"> ○ Value chain analysis ○ Life cycle analysis ○ Types of marketing objectives <ul style="list-style-type: none"> ○ Product policy objectives ○ Pricing policy objectives ○ Distribution policy objectives ○ Communication policy objectives
<p>Learning unit 2</p> <p>Prepare marketing strategies using marketing instruments and develop marketing concepts (20 teaching hours)</p> <p>(Reference to: WKO: UF module A 4.4 and modul C 2.3, 2.4)</p>	<ul style="list-style-type: none"> • Develop marketing strategies taking the marketing objectives into account • Identify, differentiate and assess instruments for implementing the marketing strategy considering possible customer groups • Developing marketing concepts taking into account the applicable instruments • Suggest a budget for the implementation of the marketing concept 	<ul style="list-style-type: none"> ○ Marketing instruments for strategy development in the fields of <ul style="list-style-type: none"> ○ Product policy ○ Pricing policy ○ Distribution policy ○ Communication policy

<p>Learning unit 3</p> <p>Classify marketing strategies as well as marketing functions and instruments, implement marketing concepts and take advantage of the opportunities offered by digital marketing and e-business</p> <p>(12 teaching hours)</p> <p>(Reference to: WKO: UF module C 2.3, 2.4)</p>	<ul style="list-style-type: none"> • Derive implications from the corporate strategy for the design of marketing instruments • Plan, calculate and organize the implementation of marketing instruments taking digital sales channels into account • Derive proposals for the optimization of processes 	<ul style="list-style-type: none"> ○ Aspects of planning and implementing communication policy: <ul style="list-style-type: none"> ○ Cost calculation ○ Message and design of advertising measures ○ Aspects of planning and implementing distribution policy (focus: digital marketing/e-business): <ul style="list-style-type: none"> ▪ General regulations regarding online law and liability ▪ Digital and social media ▪ Sales and marketing platforms ▪ Data management ▪ Possibilities of paperless order processing ▪ Digital payments
<p>Learning unit 4</p> <p>Involvement in sales controlling</p> <p>(12 teaching hours)</p>	<ul style="list-style-type: none"> • Measure and evaluate the success of the marketing instruments used • Select and assess instruments for determining customer wishes and customer satisfaction • Prepare, carry out and evaluate customer surveys • Develop systems to monitor market prices, continuously track prices and evaluate developments • Develop and evaluate proposals for the operationalization of sales targets • Develop and evaluate proposals for improving the marketing concept 	<ul style="list-style-type: none"> ○ Impact analysis ○ Controlling for B2B and B2C sales models ○ Instruments for tracking customer satisfaction and wishes <ul style="list-style-type: none"> ▪ Customer questionnaires ▪ Employee surveys ▪ Statistical evaluation of the surveys ○ Instruments to analyze sales figures: <ul style="list-style-type: none"> ▪ Graphical depiction of sales processes ▪ Moving and exponential average calculation ○ Monitoring of prices and competitors
<p>Learning unit 5</p> <p>Establish, implement and maintain a Customer-Relationship-Management (CRM) system</p>	<ul style="list-style-type: none"> • Develop and maintain a system for the client-specific documentation of customer wishes, requirements, 	<ul style="list-style-type: none"> ○ Aspects of CRM: <ul style="list-style-type: none"> ▪ Measures targeting customer loyalty and addressing customers ▪ Customer databases and CRM-Software

<p>(16 teaching hours)</p> <p>(Reference to: WKO: UF module C 2.2)</p>	<p>experiences and transactions</p> <ul style="list-style-type: none"> • Evaluate customer and transaction data for customer segmentation and development of appropriate measures • Develop and assess measures to address and retain customers on a regular basis • Develop a process for dealing with complaints, taking into account the goal of customer loyalty • Developing guidelines for behavior towards the customer • Develop proposals for optimizing the existing CRM system 	<ul style="list-style-type: none"> ▪ Complaint management ▪ Behavior towards the customer
<p>Learning unit 6</p> <p>Plan procurement and storage, understand logistics as a value-added process</p> <p>(16 teaching hours)</p>	<ul style="list-style-type: none"> • Develop a system for recording and managing stock levels, material consumption and needs • Determine material needs and optimum order quantities • Develop and assess criteria for the selection of suppliers and select suppliers taking CSR into account • Present and assess possibilities for storing materials as well as for quality inspection and assurance • Present and assess possibilities for optimizing the organization and technology of the warehouse 	<ul style="list-style-type: none"> ○ Logistics (Objectives and tasks) <ul style="list-style-type: none"> ▪ Inventory management ▪ Determination of material requirements ▪ Order quantity optimization ▪ Criteria for supplier selection (e.g. CSR, sustainability, regionality) ▪ Storage types / organization / technology ▪ Quality inspection
<p>Learning unit 7</p> <p>Analyze and optimize competitiveness and marketing processes</p> <p>(8 teaching hours)</p>	<ul style="list-style-type: none"> • Analyze marketing measures with respect to optimization possibilities and propose measures for optimization • Evaluate the company's competitiveness with regard to operational processes and propose optimizing measures 	<ul style="list-style-type: none"> ○ Complex operational problems for the analysis and optimization of marketing processes and competitiveness

Module 5: Planning and designing corporate accounting, controlling, financing and investments (144 teaching hours)		
Learning Situation / Learning Unit	Competences	Learning Content
<p>Learning unit 1 Design financial accounting in accordance with the principles of proper accounting and prepare it for decision making (40 teaching hours)</p> <p>(Reference to: WKO: UF module A 4.5.2 and module UP 2, 3, 4, 5)</p>	<ul style="list-style-type: none"> • Distinguish subsystems of operational accounting and point out their interrelations and implications for corporate management • Plan the business's accounting and perform it in accordance with generally accepted accounting principles • Organize inventory, create inventory lists, and merge assets into balance sheet items • Prepare the annual accounts and gather necessary information • Determine and assess the company's asset and capital structure using balance sheet ratios • Determine and assess the profitability of the company with the help of key performance indicators • Analyze and optimize accounting processes 	<ul style="list-style-type: none"> • Subsystems of operational accounting <ul style="list-style-type: none"> ○ Balance sheet as well as profit and loss account <ul style="list-style-type: none"> ▪ Structure of the balance sheet as well as balance and loss account ▪ Double-entry accounting system ▪ Cost and activity accounting ▪ Cash flow statement • Inventory and preparation of the annual accounts • Evaluation of the annual accounts: <ul style="list-style-type: none"> ○ Key balance sheet ratios ○ Key performance indicators <ul style="list-style-type: none"> ▪ Key profitability figures ▪ Cash flow
<p>Learning unit 2 Design cost and performance accounting and prepare the results for decision making (24 teaching hours)</p> <p>(Reference to: WKO: UF module A 2.2, 4.5.2 and module UP 9)</p>	<ul style="list-style-type: none"> • Calculate prices for products and services taking into account business decisions/corporate strategy • Determine and justify lower price limits • Determine profit thresholds and derive consequences for the prices of products and services • Determine and justify the consequences of order fluctuations for the calculation of prices • Determine cost structures and compare them with industry-specific information • Assess the efficiency of operational performance based on cost and activity accounting and deduce 	<ul style="list-style-type: none"> • Cost and activity accounting <ul style="list-style-type: none"> ○ Tasks and structure ○ Cost type, cost center and cost unit accounting ○ Full and partial cost accounting ○ Breakeven analysis ○ Intercompany comparisons

	suggestions for optimizing operational processes	
<p>Learning unit 3 Perform planning calculations and generate analyses (8 teaching hours)</p> <p>(Reference to: WKO: UF module A 4.5.2)</p>	<ul style="list-style-type: none"> • Create sales and profitability forecasts and prepare them for operative decision-making • Identify the implications of predicted sales on procurement planning, production planning and capital requirements 	<ul style="list-style-type: none"> • Budgeting areas <ul style="list-style-type: none"> ○ Revenue planning ○ Liquidity planning ○ Investment planning ○ Financial and capital requirement planning ○ Profit and loss planning ○ Cost and activity planning
<p>Learning unit 4 Use controlling as an essential instrument of corporate management (16 teaching hours)</p> <p>(Reference to: WKO: UF module A 4.5.4)</p>	<ul style="list-style-type: none"> • Present and assess controlling instruments and use them to conduct situation analyses, identify undesirable developments and uncover future business potentials • Present and evaluate the possibilities of using controlling instruments to maintain liquidity and secure profitability • Present and justify measures to achieve corporate goals • Align corporate goals and justify measures to achieve them 	<ul style="list-style-type: none"> • Controlling <ul style="list-style-type: none"> ○ Tasks and objectives ○ Key figures and key figure systems ○ Budgeting
<p>Learning unit 5 Carry out investment calculations and prepare and explain financing proposals (24 teaching hours)</p> <p>(Reference to: WKO: UF module A 4.5.3 and module UP 6)</p>	<ul style="list-style-type: none"> • Calculate and assess the economic benefits of investments, in particular in relation to the optimization of operational processes • Derive possibilities for raising capital from the financial situation of the company • Distinguish and evaluate types of loan collateral 	<ul style="list-style-type: none"> • Investment planning <ul style="list-style-type: none"> ○ Static methods of investment calculations ○ Dynamic methods of investment calculations ○ Financial planning ○ Investment and capital requirement plan ○ Financing plan ○ Financial plan ○ Types of financing <ul style="list-style-type: none"> ▪ Equity, self- and debt financing ▪ Alternative forms of financing
<p>Learning unit 6 Develop liquidity planning and secure liquidity, in particular by means of receivables management (20 teaching hours)</p>	<ul style="list-style-type: none"> • Create and justify a liquidity plan taking various scenarios into account • Use forecasting and monitoring tools to avoid liquidity problems • Develop and deploy a system to record, manage and control receivables and liabilities • Present and assess the possibilities of debt collection 	<ul style="list-style-type: none"> • Liquidity Planning <ul style="list-style-type: none"> ○ Liquidity plan ○ Liquidity protection • Receivables management <ul style="list-style-type: none"> ○ Relationship between liquidity and receivables ○ Factoring, debt collection ○ Debit and credit management

	<ul style="list-style-type: none"> • Demonstrate the possibilities of optimizing invoicing and the collection of receivables 	
<p>Learning unit 7 Analyze and optimize operational accounting (12 teaching hours)</p>	<ul style="list-style-type: none"> • Analyze accounting processes with regard to potential for optimization and propose such measures • Derive conclusions for the optimization of further operational processes 	<ul style="list-style-type: none"> • Complex operational problems for the analysis and optimization of operational accounting, controlling as well as financing and investments

Module 6: Designing Human Resources policy and managing personnel (140 teaching hours)		
Learning Situation / Learning Unit	Competences	Learning Content
<p>Learning unit 1 Develop concepts for establishing and expanding a corporate culture, prepare them for the decision-making process and support the implementation processes (8 teaching hours)</p>	<ul style="list-style-type: none"> • Develop a concept for establishing and expanding corporate culture • Develop and assess measures to promote the external visibility and recognition of the business on the market • Develop and assess measures to promote the working atmosphere and the organization of the working environment 	<ul style="list-style-type: none"> • Mission statement • Corporate ethics • Models to promote corporate culture • Corporate identity • Learning organization • Workplace design and working environment • Diversity management
<p>Learning unit 2 Align and implement headcount planning in line with strategic corporate goals (16 teaching hours)</p>	<ul style="list-style-type: none"> • Determine and assess the quantitative and qualitative personnel requirements taking into account the strategic corporate goals • Plan personnel requirements taking into account the order situation and adapt them to changes • Develop job descriptions describing the job requirements for applicants 	<ul style="list-style-type: none"> • Aspects of headcount planning, in particular <ul style="list-style-type: none"> ○ Job description ○ Comparison of target vs. actual numbers ○ Gross / net personnel requirements ○ Estimation procedures ○ Ration method ○ Establishment plan / workplace method • Job profile and suitability profile
<p>Learning unit 3 Develop and implement a HR marketing concept, define criteria for staff selection, recruit employees (20 teaching hours)</p>	<ul style="list-style-type: none"> • Develop a concept for HR marketing • Present and justify potential ways of recruiting and selecting personnel • Understand reasons behind job selection and the importance of career 	<ul style="list-style-type: none"> • Career choice motives • Career concepts as a means of presenting career opportunities • HR marketing concepts • Use of classic and new media for personnel recruitment

	<p>development opportunities and use that knowledge for HR marketing</p> <ul style="list-style-type: none"> • Define recruitment criteria for the selection of applicants as well as organize and document the recruitment process in compliance with legal obligations • Determine instruments for personnel selection and justify procedures • Conduct job interviews • Justify hiring and rejection decisions taking into account hiring criteria and legal provisions • Analyze and evaluate the hiring process with regard to optimization opportunities 	<ul style="list-style-type: none"> • Personnel selection tools, in particular job interviews, work samples, internships, recruitment tests and interviews • Assessment sheet • Legal provisions: <ul style="list-style-type: none"> ○ General Equal Treatment Act (AGG) ○ German Industrial Constitution Act (BetrVG) (Co-determination of the workers' council)
<p>Learning unit 4 Concluding and terminating contractual relationships to secure personnel requirements (20 teaching hours)</p> <p>(Reference to: WKO: UF module C 1.4)</p>	<ul style="list-style-type: none"> • Legally conclude and terminate employment contracts in compliance with relevant provisions on collective agreements, co-determination and occupational health and safety • Present and substantiate rights and obligations arising from employment contracts • Present and assess alternatives to covering personnel requirements by hiring personnel • Present and evaluate possibilities for the use of working time accounts 	<ul style="list-style-type: none"> • Drafting, closing and adjustment of contracts <ul style="list-style-type: none"> ○ Individual and collective labor law ○ Data protection ○ Rights and obligations of employees and employers ○ Employment contracts and forms of part-time employment contracts • Termination of employment contracts <ul style="list-style-type: none"> ○ Notice of termination ○ Repeal ○ Special cases, esp. suspension of the employment contract ○ Outplacement and outsourcing • Working time accounts <ul style="list-style-type: none"> ○ Working life accounts ○ Sabbaticals

<p>Learning unit 5 Deploy personnel in compliance with individual and collective labor laws and other legal provisions (16 teaching hours) (Reference to: WKO: UF module C 1.4)</p>	<ul style="list-style-type: none"> • Develop concepts for headcount planning and derive appropriate measures • Take special regulations for mothers, adolescents, severely disabled persons into account • Introduce measures to ensure health protection and maintain the ability to work 	<ul style="list-style-type: none"> • Legal regulations for personnel deployment: <ul style="list-style-type: none"> ○ Working time regulations ○ Health protection regulations ○ Protection against dismissal regulations • Extension of working hours, redundancies, staff transfers /restructuring, re-training, further training
<p>Learning unit 6 Align HR development with strategic corporate goals and, in doing so, identify and promote the potential of employees (16 teaching hours) (Reference to: WKO: UF module C 3.4)</p>	<ul style="list-style-type: none"> • Present and substantiate the significance/possibilities of personnel development for achieving the strategic corporate goals • Develop a concept for the structured determination of further training needs and derive consequences for the needs-based qualification of employees • Determine the employees' need for further training and develop concepts for needs-based qualification • Develop a concept to measure the success of qualification measures and evaluate the success of such measures, optimize the further training process of employees • Evaluate employees according to defined criteria • Present and justify measures to increase employee satisfaction and retention • Ascertain the possibilities of current financial support for further trainings 	<ul style="list-style-type: none"> • Personnel development cycle • Individual needs assessment • Instruments and methods of personnel development (e.g. target agreement talks, performance review) • Performance monitoring (e.g. cost-benefit analyses, personnel development indicators) • Retention of qualified employees • Ensuring competitiveness • Financial support possibilities • Competence check
<p>Learning unit 7 Carry out personnel administration, in particular remuneration, taking into account incentive and remuneration systems, in compliance with the relevant tax and social law provisions (24 teaching hours)</p>	<ul style="list-style-type: none"> • Present and assess possible uses of different working time and remuneration models • Develop a system for managing personnel data, taking data protection into account, as well as collecting and maintaining data • Determine gross and net remuneration taking into account tax and social law provisions 	<ul style="list-style-type: none"> • Personnel administration <ul style="list-style-type: none"> ○ Staff files and master data ○ Staff information systems ○ Data protection ○ Working time models ○ Working time recording ○ Work and performance evaluation • Personnel accounting

(Reference to: WKO: UF module UP 10)	<ul style="list-style-type: none"> • Prepare and evaluate the necessary documents for the monthly statement and annual accounts in due time 	<ul style="list-style-type: none"> ○ Calculation of gross and net remuneration ○ Reporting and deadlines to social security institutions and tax authorities
<p>Learning unit 8</p> <p>Ability to master leadership models and instruments for personnel management and to implement them in operational practice (12 teaching hours)</p> <p>(Reference to: WKO: UF module C - 3.4)</p>	<ul style="list-style-type: none"> • Present and justify possibilities for motivating employees and creating a positive work climate • Distinguish leadership styles from each other and assess them in the context of work situations • Reflect on one's own leadership style and present and justify its impact on employees and the work climate 	<ul style="list-style-type: none"> • Motivation theories • Job satisfaction • Different conceptions of man, types of personalities and employees • Leadership theories and models
<p>Learning unit 9</p> <p>Analyze and optimize human resources and personnel management (8 teaching hours)</p>	<ul style="list-style-type: none"> • Analyze human resources and leadership processes in terms of optimization opportunities and propose measures for optimization 	<ul style="list-style-type: none"> • Complex operational problems to analyze and optimize operational Human Resources management and leadership

Module 7: Independent planning, conducting and monitoring of vocational training (80 - 110 teaching hours)

Learning Situation / Learning Unit	Competences	Learning Content
<p>Learning unit 1</p> <p>Review of training requirements and training planning</p>	<ul style="list-style-type: none"> • Present and motivate the benefits and use of in-company training • Participate in planning and decision-making with regards to specific training needs, to legal and operational conditions, and to the collective agreement • Present the vocational training system structures and its liaising areas • Select training professions for a company and specifying their purpose • Examine qualification of a company with regards to training in a desired vocational training field and whether and to what extent training contents shall be conveyed 	<ul style="list-style-type: none"> • Benefits of the vocational training for the individual trainee, the company and the economy • Planning of training requirements • Vocational training system • Development and selection of vocational training occupations • Suitability of the company for vocational training • Joint training • Inter-company training • External training • Preparation for vocational training

	<p>outside the company, in particular by a combination of interplant and external vocational training</p> <ul style="list-style-type: none"> • Assess chances for applying preparatory measures in vocational training • In a company – coordinate tasks of personnel involved in the training, in due consideration of their functions and qualifications 	<ul style="list-style-type: none"> • Prerequisites and responsibilities of trainers, instructors and those involved in training
<p>Learning unit 2 Training preparation and assisting in recruiting prospective trainees</p>	<ul style="list-style-type: none"> • Draw up an operational training plan based on training regulations, in due consideration of job-specific work and business processes • Take into account prospective participation and co-participation in vocational training of involved occupational interest groups • Determine co-operation needs and coordinate with project partners, in particular with the involved vocational school, organizations and contents of the training • Apply criteria and procedures for selection of trainees, taking into consideration their diversity • Prepare a vocational training contract and its registration with the competent body • Examine chances of organizing the vocational training program partly abroad 	<ul style="list-style-type: none"> • Vocational training regulations • Vocational training framework • Company vocational training plan • Co-determination in vocational training • Cooperation between learning locations • Personnel selection of trainees • Apprenticeship contract • Vocational training abroad
<p>Learning unit 3 Conducting trainings</p>	<ul style="list-style-type: none"> • Create learning-conductive conditions and a motivating learning culture, giving and receiving feedback • Organize, design and evaluate the probation period • Develop and define operational learning and work-related tasks, based on the in-company training plan and the typical occupational and business processes • Select proper training methods and media for target groups, and apply them accordingly, if necessary 	<ul style="list-style-type: none"> • Learning culture • Learning preconditions • Motivation • Probation period • Work and business processes • Operational learning and work tasks • Training methods • Target group analysis • Learning difficulties • Assistance during vocational training • Extension of vocational training period • Fast-learning trainees

	<ul style="list-style-type: none"> • Assist trainees with individual training and guidance in case of learning difficulties by applying training aids, if necessary, or by checking the possibility of extending the training period • Provide trainees with additional training opportunities, in particular in the form of additional qualifications, and by checking the possibility of shortening the training period or chances for an early approval of the final examination • Promote social and personal development of trainees, identifying problems and conflicts in good time, solution-oriented approach • Measure and evaluate performance and test results of third parties, conducting assessment discussions and drawing conclusions with regard to the further training process • Promote intercultural competences in the company 	<ul style="list-style-type: none"> • Reduction of vocational training period • Development tasks for adolescent trainees • Conflict during vocational training • Teamwork • Training performance and assessment • Assessment interviews • Intercultural competences
<p>Learning unit 4 Completion of training</p>	<ul style="list-style-type: none"> • Present and assess possible uses of different working time and remuneration models • Prepare trainees for their final or journeyman's examination by taking into account the examination dates, and leading the training to successful completion • Ensure that the trainees register with the competent commission and making sure that the commission will be aware of any specifics that might be relevant with regard to the examination • Contribute in the issuing of a written certificate, on the basis of performance assessments • Inform and advise trainees about inter-company development and career opportunities, and about occupational further training options 	<ul style="list-style-type: none"> • Exam preparation • Registration for examination • Simple and qualified training certificates • Further training opportunities

Module 8: Social Networks for Migrants and Refugees (10 - 20 teaching hours)		
Learning Situation / Learning Unit	Competences	Learning Contents
Learning unit 1 Identify and use social networks for migrants and refugees	<ul style="list-style-type: none"> • Know the characteristics of social networks • Know regional and supra-regional social networks and make use of participation opportunities • Understand social networks for migrants and refugees as a resource and support opportunity • Understand the effects and dynamics of social networks • Recognize the limits of social networks 	<ul style="list-style-type: none"> ○ Basics of social networks ○ Social and cultural capital ○ Networks for migrants and refugees ○ Impact and effects of social networks ○ Network dynamics ○ Limits of social networks

Materials, Literature and Sources to Plan and Carry out the Modules

German-language literature and sources:

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Bundesministerium für Wirtschaft und Energie (BMWi, Auftraggeber): Gründungspotenziale von Menschen mit ausländischen Wurzeln. Entwicklungen, Erfolgsfaktoren, Hemmnisse. November 2017
 (Online: https://www.bmwi.de/Redaktion/DE/Publikationen/Studien/gruendungspotenziale-menschen-auslaendische-wurzeln.pdf?__blob=publicationFile&v=13 (Zugriff: Dezember 18)

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Online: http://www.existenzgruender.de/SharedDocs/Downloads/DE/GruenderZeiten/GruenderZeiten-07.pdf?__blob=publicationFile (Zugriff Dezember 18) sowie weitere Materialien für Existenzgründer unter <https://www.existenzgruender.de/DE/Gruendung-vorbereiten/Businessplan/inhalt.html>

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Bundesministerium für Wirtschaft und Energie (BMWi - Herausgeber): Starthilfe - Der erfolgreiche Weg in die Selbstständigkeit. Berlin, November 2018
Online: <https://www.existenzgruender.de/SharedDocs/Downloads/DE/Broschueren-Flyer/Starthilfe-erfolgreiche-Weg-Selbststaendigkeit.html> (Zugriff: Dezember 18)

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http://www.existenzgruender.de/SharedDocs/Downloads/EN/Checklisten-Uebersichten/Overview-no-12.pdf?__blob=publicationFile

Entwicklungsgesellschaft für berufliche Bildung mbH (ebb) (Hrsg.): Gründende und Selbstständige mit Migrationshintergrund: Die unterschätzte Wirtschaftskraft. Fachpublikation des Förderprogramms Integration durch Qualifizierung (IQ). iQ konkret, Ausgabe 03/2012
<https://www.netzwerk-ig.de/publikationen/ig-konkret/ig-konkret-032012.html>

IQ Fachstelle Migrantenökonomie, Institut für Sozialpädagogische Forschung Mainz e.V. (Hrsg.): Business Plan Workbook Business Plan to fill out - Business Plan zum Eintragen. Veröffentlichung im Rahmen des Förderprogramms Integration durch Qualifizierung (IQ), Mainz Stand 6/2018
<https://www.netzwerk-ig.de/migrantenoekonomie-staerken/fuer-die-praxis/business-plan-workbook.html>

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https://www.netzwerk-ig.de/fileadmin/Redaktion/Downloads/Fachstelle_Migrantenoekonomie/Flyer_Migranten%C3%B6konomie_kompakt/Migrantenoekonomie_kompakt_06_Jul2018_FSMOE.pdf

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https://www.netzwerk-iq.de/fileadmin/Redaktion/Downloads/Fachstelle_Migrantenoeconomie/Flyer_Migranten%C3%B6konomie_kompakt_05_Jun2018_FSMOE.pdf

IQ Fachstelle Migrantenökonomie (Hrsg.): Selbständigkeit von Geflüchteten Personen. Migrantenökonomie kompakt (Publikationsreihe). Veröffentlichung im Rahmen des Förderprogramms Integration durch Qualifizierung (IQ) Ausgabe 3 April 2018

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Raabe, Melanie: IQ-Projekt - XeneX-Existenzgründungsberatung. Veröffentlichung des Projekts XeneX im Rahmen des Netzwerkes Integration durch Qualifizierung (IQ). Nürnberg 2014 (https://www.netzwerk-iq.de/fileadmin/Redaktion/Downloads/IQ_Publikationen/Good_Practice/IQ_GP_2014_XeneX_Existenzgruendung.pdf)

RKW Rationalisierungs- und Innovationszentrum der Deutschen Wirtschaft e. V. RWK Kompetenzzentrum (Hrsg.): Einfach gründen in Deutschland! Informationen und Beratungsangebote für internationale Fachkräfte, Migranten und geflüchtete Personen / Founding a Company in Germany - Information and advice for international skilled workers, migrants and refugees. Veröffentlichung durch IQ Fachstelle Migrantenökonomie im Rahmen des Förderprogramms "Integration durch Qualifizierung (IQ)". Eschborn August 2016

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English-language literature and sources:⁴

DSW (Deutsche Stiftung Weltbevölkerung): Entrepreneurship Development Training Manual. June 2014.

https://www.dsw.org/uploads/tx_aedswpublication/ENTREPRENUERSHIP_TRAINING_MANUAL.pdf (especially: Module 2 - Understanding basic concepts of entrepreneurship; Module 3: Generating a Business Idea, Module 4: Developing a Business Plan)

Rašković, M.: Manual for delivering an entrepreneurial workshop. Biznisnova - center for proactive business (Publisher): Co-Founder: European Commission Education, Audiovisual and Culture Executive Agency (EACEA)

Online: <http://www.smarts-up.com/wp-content/uploads/2017/09/Manual-for-Delivering-Entrepreneurial-Workshops.pdf> (accessed in december 2018)

⁴ Some literature and sources are bilingual.

Prepared By Global Agriculture Innovation And Solutions YWCA Compound, Yambio County, Gbudue State, South Sudan: Training Manual on Business Management, Accounting Bookkeeping and Entrepreneurship

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Evaluation of the participants' satisfaction with the planning and implementation of the modules

Below, a survey to evaluate the participants' satisfaction with the planning and implementation of the modules is presented. In this case, the detailed demographic information of the participants is no longer addressed because it can be assumed that this information has already been gathered by this phase of the project after the self-assessment and the expert interviews have taken place. However, should participants participate in one or more modules of the curriculum presented that did not participate in the first two phases of the project, the relevant information should be obtained subsequently.

The evaluation is divided into three parts. First, the participants assess the organization or educational institution that is responsible for planning the modules as a whole. Subsequently, the participants assess the competences of the trainers. At the end, the participants should assess the personal benefit they derive from the modules. Since it cannot be ruled out that all modules will be completed by all participants, it is inevitable to state the concrete module name directly in the questionnaire at the beginning of the evaluation or to have it recorded by the individual participants.

Information for the institution:

- The basic standards for participant evaluation in educational institutions or comparable organizations should be respected, in particular the voluntary nature, confidentiality, anonymity, data protection and security.
- The evaluation is intended for participants of the " New Entrepreneurs " project who have completed one or more modules in their entirety.
- The evaluation should be carried out after each module. For this reason, the name of the module must also be entered in order to be able to make the corresponding attribution.

Evaluation of participant satisfaction with the module(s)

Part 1: Assessment of satisfaction with the organization / educational institution for the module(s): (name specific module)	I agree completely	I agree somewhat	I agree partly	I disagree somewhat	I disagree completely	I don't know
	1	2	3	4	5	0
Before the start of the module I received adequate information about the time schedule.						
Before the start of the module I received appropriate information about its key contents						
Before, during and after the module, my contact person(s) in the organization were always friendly and competent.						
The contact person(s) in the organization have helped me with any uncertainties, questions or problems.						
The organization / educational institution should have informed me more thoroughly about the following aspects.	----- -----					

	----- -----
Anything else I would like to share with the organization / educational institutions:	----- ----- ----- -----

	I agree completely	I agree somewhat	I agree partly	I disagree somewhat	I disagree completely	I don't know
Part 2: Satisfaction with the trainer's skills / competences for the module(s):	1	2	3	4	5	0
Our teacher made a friendly and competent appearance.						
She/he presented the contents of the module clearly and comprehensibly.						
The central idea of the module was apparent to me.						
She/he was able to motivate me well for the contents of the module.						
She/he came across as competent.						
She/he used vivid examples.						
She/he answered our questions well.						
Overall, I was very satisfied with the trainer.						
Anything else I would like to share with my trainer:	----- ----- ----- -----					

	I agree completely	I agree somewhat	I agree partly	I disagree somewhat	I disagree completely	I don't know
Part 3: Assessment of personal benefit for the module						
Assessment of personal benefit	1	2	3	4	5	0
What I have learned in module ... is useful for my activities of starting up or taking over a business.						
The following topics / contents were particularly important for me.						
The following topics / contents were rather less important for me.						
I would have also liked the following topics / contents included in this module.						

Anything else I would like to share regarding my personal benefit from this module:	----- ----- ----- ----- -----
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Part 3: Assessment of personal benefit for the module						
	I agree completely	I agree somewhat	I agree partly	I disagree somewhat	I disagree completely	I don't know
Assessment of personal benefit	1	2	3	4	5	0
What I have learned in module ... is useful for my activities of starting up or taking over a business.						
The following topics / contents were particularly important for me.						
The following topics / contents were rather less important for me.						
I would have also liked the following topics / contents included in this module.						
Anything else I would like to share regarding my personal benefit from this module:	----- ----- ----- ----- -----					