

Curriculum Bachelor of Arts

Hanse-Parlament e.V.

Curriculum

**Bachelor of Arts (B.A.)
in Business Administration**

**Programme of study
for crafts trades and small and medium-sized
companies**

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I.
BASIC CONCEPT OF THE DUAL PROGRAMME OF STUDY
BACHELOR OF ARTS IN BUSINESS ADMINISTRATION

I. Basic concept of the dual programme of study

1. A new direction for crafts trades

The single European market and technological innovations, together with globalisation and outsourcing, means that the competitive environment of crafts trades is changing at a rapid pace. Modern craft trade companies are making use of the opportunities this change provides and are playing a part in shaping it. Craft trade companies are part of the small and medium-sized enterprises (SME) sector, which provides important innovative impulses to our economy. It is here that decisive change processes take place before they become common property. The best of these companies are the driving forces of the economy. They have direct proximity to their customers, and their size allows them to remain flexible. If we take a global view, small and medium sized companies are the largest employers in Europe. Craft trade companies and SME's need employees who can offer a wide spectrum of skills. Today, these skills increasingly include good business management knowledge to go alongside craft abilities. Creativity, an ongoing readiness to learn and social and communication skills are in demand.

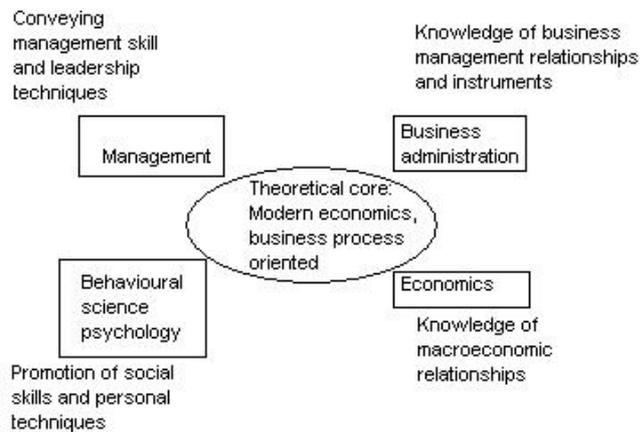
One response to this challenge is the dual programme of study "Bachelor of Arts (B.A.) in Business Administration". This course represents a further development of the degree level qualification in technical business management (Technische/r Betriebswirt/in), which combines initial vocational education and training with a short degree course in business administration (BWL), something which has been offered in Hamburg since the mid nineteen eighties.

Entitlement to proceed to higher education is an entry requirement for a Bachelor course of study. The four-year dual programme is particularly aimed at students with an upper secondary school leaving certificate (Abitur), a post-secondary technical college certificate (Fachhochschulreife) also being recognised. Students pursue the business management oriented Bachelor programme as well as completing the shortened commercial crafts journeyman training course (Gesellenprüfung). The particular strength of the concept of the dual programme of study is its unique linking of theory and practice within the industrial crafts and general commercial areas.

The dual programme of study Bachelor of Arts (B.A.) in Business Administration thus represents an attractive offer for young people interested in crafts and SME's and who have ambitions of obtaining a management position in this sector.

2. An innovative study concept: combining theory and practice

The aim of the dual provision of in-company training and business management studies is assimilation with European standards and internationally recognised qualifications. The course contents are oriented towards present and future economic framework conditions and are designed to meet the requirements of small and medium-sized businesses operating in the European market. The demands of modern business management are communicated. Participants acquire key qualifications, which they can use to provide the crucial support their companies will need to become competitive, high performing and successful. The structure and focus of the study modules according to work or company related processes in specialist disciplines such as "business management", "economics", "management" and "psychology" make up the central contents of the syllabus. These contents and the aims of the training are described in the curriculum. Modern economics brings together the various perspectives of the individual specialist areas and ensures the link between theory and practice. This deals with the effect of rewards and rules on human behaviour and investigates how people try to assert their interests in a wide variety of situations. One example: a wages scheme based on piecework has the effect of providing a motivation for working faster. At the same time, however, a piecework wages system also "seduces" workers into careless work. Modern economics offers suggestions for dealing with such everyday problems. It thus provides a real life analysis of business processes.



The B.A. curriculum communicates a modern understanding of business processes and the ability to manage these in a future oriented way. Important factors here are:

- a modern understanding of management,
- understanding that employees are a central factor in a company's success and the ability to manage employees,
- the social skills to be able to communicate with partners, employees and customers in an appropriate way,
- the ability to develop a strategic business policy,
- the capability of organising service processes and
- recording results obtained systematically and evaluating them for improvements.

Within this framework, "classical" themes of business management training are supplemented by modern and current teaching content such as facility management, cooperative management, intercultural skills, presentation techniques and recording satisfaction of customers and employees.

In this process, a particular strength of the Bachelor programme of study concept, apart from basic knowledge and instrumental capabilities, is to convey the relevant skills and how to put these into practice in the everyday working routine of small and medium-sized companies.

An example: theory teaches craft trade companies that they must find out their customers' wishes in order to adapt service, quality and price to these wishes. For the study programme, this means that participants learn how to put together a customer survey and evaluate it statistically.

3. The route to excellent company leadership – enterprise process management

Customer orientation and productivity are the keys to business success. Many SME's, however, have problems with these success factors. The causes of this are mostly to be found in a lack of or insufficient management of the company processes. The structure of the curriculum is geared towards a consistent process management, which takes company, business and work processes into account. The structure of the curriculum provides students with the basic principles of gearing themselves towards customers' requirements, organising things efficiently, managing in a target oriented way, constantly improving and acting positively according to the criteria and rules of quality management. What determines the economic success of craft trade companies and SME's today is a combination of "business excellence" and craft skills. Enterprise process management is not a fad, its foundations going back to pioneers in the thirties. At the start of the nineties, the topics of processes and process management and business process reengineering were further developed within companies, as well as being spread via the "business excellence" model of the European Foundation for Quality Management (EFQM).

The precursor of the present curriculum, the curriculum for degree level qualification in technical business management (Technische/r Betriebswirt/in), is based on the structure of the EFQM model and has been expanded with the inclusion of new ideas relating to enterprise process management or business process management.

The students learn to support their companies according to the basic principles of enterprise process management. They learn how complex a route there is from the theoretical concept to the practical implementation and they are able to transfer methodology and approach to their company. They are trained to present and lead necessary change processes. The curriculum is divided into 9 modules.

Module 1 Company strategy, management and organisation I	Module 4 Personnel planning and the motivational process	Module 7 Materials management, order processing and execution
Module 2 Company strategy, management and organisation	Module 5 Provision of technical infrastructure	Module 8 Invoicing, accounting systems and tax
Module 3 Process organisation and communication	Module 6 Marketing and obtaining orders	Module 9 Controlling and quality management

Modules 1 and 2 describe company strategy, management and organisation. Essential factors in a company's success are leadership, its employees, policy and strategy, aims and components of enterprise process management. Relationships with other management concepts and methods are highlighted. Completing the main idea for the students here are intercultural skills and the basic principles of economics.

Module 2 – focusing on company organisation – deals with the main features of company processes, demonstrating the aims and necessity of these.

Module 3 – Process organisation and communication – shows how company processes are identified and defined, as well as how they can be embedded within an organisation. The partial processes are evaluated as to their significance for a company's success. Within the framework of the service process, process activities are geared towards helping customers when they have difficulties, correcting defects and faults and ensuring long lasting use of the product or service. The sub modules in the area of communication prepare students for presentations, negotiation and using English.

Module 4 – Personnel planning and the motivational process – integrates the major personnel management instruments. Numerous tasks, such as planning, qualification, and staff recruitment and support fall within the scope of enterprise process management. In relation to craft trade companies and SME's, managers have typical tasks to cope with in the framework of the proper carrying out of a training programme and the contents of these (instructor training including trainer aptitude examination) are explored in more depth here.

Module 5 – Provision of technical infrastructure – Themes such as information and communication technology, machine technology or resources management, for example maintenance and control of technical resources, the processes of information technology (IT) and the practical use of software make up the main focus of the module.

Module 6 – Marketing and obtaining orders – includes primary business ideas, such as the generation and monitoring of new product ideas, the development of new products and services and the acquisition of new customers and orders.

Module 7 – Materials management, order processing and execution – covers everything from receipt of an order to the paid invoice. The object is not only the improvement of in-company procurement, manufacture, assembly, dispatch and installation processes, outsourced processes such as inventory management or settlements also being integrated.

Module 8 – Invoicing, accounting systems and tax – the bases of practice oriented accountancy, the annual report for SME's and an overview of payment and information flows within an accounting system are communicated to the student, as well as a reliable insight into and a knowledge of the whole area of transaction and cost accounting. Those areas of tax law which are of economic significance are looked at within the framework of the business controlling process.

Module 9 – Controlling and quality management – Controlling concepts, focusing on practical crafts and SME solutions, are communicated. This module provides students and small and medium-sized companies with methods for ongoing self and external assessment. A detailed depiction of models and procedures of quality management also provides the students with a problem solving key to be developed on an individual company basis and the effects of which can stand up to external scrutiny. Small and medium-sized companies have always offer a strong career perspective, and the need for highly qualified employees is increasing. This is opening up an increasing range of possibilities for young people capable of studying at this level – not least because of the constantly rising number of small and medium-sized crafts, trade and service companies looking for suitable successors.

II.
CONTENTS OF THE CURRICULUM

MODULES 1 AND 2: COMPANY STRATEGY, MANAGEMENT AND ORGANISATION I AND II

Requirements for business process oriented companies

Within the framework of a business process oriented company, it is a prerequisite that management staff is the driving force behind a continuous process of further development. In terms of specialist knowledge and social skills, management staff needs to be in a position both to develop a vision and a mission for their company and to establish company values, as well as implementing these in practice through their own personal example and relevant measures. In this context, personal participation is expected on the part of management staff in order to advocate the development, monitoring and continuous improvement of the management system of the organisation, identify and shape company processes, as well as their being expected to make every endeavour in respect of customers, partners and representatives of the company whilst motivating and supporting their employees and recognising their performances.

Significance for craft trade companies and SME's

Many craft trade companies are small or medium-sized companies. Management is also mostly in the hands of the owner of the company. In these companies, owners and management staff have a particularly important function, since individual specialists are not employed for all the functions of the company. Moreover, the size of the company and the nature of the craft company often require a certain type of people oriented management style to be employed and the use of management instruments adapted to the size and particular characteristics of the company. The main reason for this is that master craftsmen and employees in many cases have close relationships going back years.

Implementation within the curriculum

In order to satisfy the requirements of company process orientation, students need to have extensive business management and legal skills at their disposal, as well as being in possession of the necessary specialist knowledge. Besides this, personal skills are, of course, a prerequisite for the success of the company. In order to prepare up and coming managers for their leadership role and tasks in a systematic way, the following curriculum contents are communicated:

1. Company strategy, management and organisation I

Company planning, location policy and planning, introduction to management, Leadership, strategic management, company goals, company ethics and culture, financing, risk management (Basel II), investment, intercultural skills.

2. Company strategy, management and organisation II

Basic model, structure of the company, production factors, legal forms of companies, economic law, cooperation management, cooperation agreements and resources, economics.

Module 1: Contents of the sub modules

Company planning

In order for strategic management to be transferred to daily company practice, operative planning is required. This is a process whereby strategic elements are formulated in an operational and concrete form:

- Planning: definition and delineation of concept, basic planning concepts and basic problems, typical planning tasks, results plans, liquidity and financial plans, personnel development, investment plans, expansion (e.g. opening branches), changing location.

Location policy and planning

For craft trade companies who are in trade or who rely on passing trade, choice of location is a strategic decision, since relocation would mean the consideration of many factors. Choice of location will be communicated to the students on the basis of the following contents:

- Input related location factors, throughput related location factors, output related location factors, location marketing, location planning.

Introduction to management

Management is taken to mean the leadership of a company. In principle, a differentiation is made between the idea of institutional management (who is responsible for the performance of the individual functions of a company?) and the concept of functional management (which phases are covered by the management of the company functions?). The students learn about the historical development of management as well as getting to know the tasks within the individual phases of the management cycle:

- Historical development of management practice and the science of management, scientific management or scientific company leadership, the classical school of bureaucratic management, decision oriented management, behaviour oriented management, modern popular scientific approaches, the management cycle.

Leadership

The management staff of a company determines such essential factors as the motivation of employees, staff focus on company goals and the decision-making process within the company. The success and adaptability of a company depend, therefore, in no small measure on the qualification and effectiveness of leadership.

- Basic principles of leadership, the role and leadership task of the line manager, leadership concepts, leadership systems (organisational form of a company), means of leadership (forms of instructions), leadership styles, span of command, leadership techniques (management-by techniques), leadership instruments.

Strategic management

In order for a company to be able to move towards its targets in a changing environment, it requires clear company goals and a strategy indicating how these goals are to be achieved. The “balanced scorecard” approach makes this process transparent.

- Strategic goals, measuring strategic goals, structure and strategy, company strategy, the strategic learning process.

Company goals, company ethics and culture

As well as following economic principles and being geared towards financial goals, consideration of ethical points of view plays a significant role in the structuring of craft trade companies.

- Ethical foundations of company management, areas of ethical responsibility for companies, company mission statement.

Financing, risk management (Basel II)

Financing plays a particularly significant role with regard to a company's resources management. Maintaining a financial balance and ensuring liquidity are pre-requisites of survival. The bank regulations known as "Basel II" contain an exact assessment of individual risk and prescribe closer consideration of this when calculating an interest rate.

- The fiscal cycle, raising capital, credit cards in terms of cost of credit and effective interest rate, payment systems, liquidity, budget, depreciations, collateral, special financial aid for craft trade companies, Basel II, dealing with banks and the ratings process.

Investment

As well as the question of financing, raising capital and maintaining liquidity, an issue arising in practice is how funds should be used. Investment planning is especially important if large investment volumes and long-term tying up of funds are involved.

- Basic principles of investment planning, pre-investment analysis, calculation of duration of useful economic life and optimum replacement time.

Intercultural skills

Constant internationalisation is bringing with it new requirements for modern labour market players. In order to deal successfully with the new tasks and challenges, knowledge of what can be gained by successful intercultural communication and cooperation is necessary.

Module 2: Contents of the sub modules

Basic model, structure of the company, production factors

The starting point for all business considerations is models of company functions and company working processes, which enable a basic understanding of company collaboration to be formed. A business model is used to familiarise the participants with basic business concepts and simple company interdependences.

- Embedding of the company within its environment, company functions, input, throughput, output, business production process, Porters' Value Chain, manifestations of economic principle.

The starting point for dealing with the management of company resources is an introduction to Gutenberg's model of company production factors. The aim is recognition of the underlying determining factors on which the plethora of production factors depends and which fundamental business issues are linked with the individual production factors.

- Company management, functions of the dispositive factor (management, planning, organisation, monitoring), senior management, elementary factors, executive work, company resources, materials.

Legal forms of companies

The choice of a legal form and the way in which articles associated with this are drawn up is have a major effect on the amount of influence and leeway for action management staff has. The participants learn about the criteria upon which the choice of a legal form is based and ways in which articles within this legal form can be formulated.

- Choice and effects of legal form, private companies, limited companies, liability, power of direction, participation in profit and loss, financing opportunities, procurement of outside capital, tax, duty to disclose, legal regulations regarding forming/setting up a company, articles of partnership, director's service contract, changes to the legal form.

Economic law

No craft trade company can afford to ignore the necessity of having basic knowledge of civil and commercial law. Daily dealings with various contracts, rights and guarantees are based on the legal knowledge the course communicates, which will serve the individual as a guide for practice.

- The basic principles of the German Civil Code, contract law, law of obligations, details of contract law, contract of purchase, contract of work and labour, construction contract procedures, rental contracts and operating leases, breaches of contract, guarantee law, debtor default, default of acceptance, limitation of actions, court structure and organisation, family and inheritance law, property law, debt collection and claims procedure, enforcement, insolvency procedure, crafts trade law, industrial law, commercial law.

Cooperation management, cooperation agreements and resources

Companies primarily enter into partnerships with suppliers and distributors vertical relationships) and with other companies in the same sector (horizontal level relationships). Within this process, issues relating to competition law need to be taken into consideration to clarify where the boundaries of legitimate partnership end and where monopoly situations begin. The form of contract between equal and unequal partners is an important prerequisite for the business success of a cooperation project. As well as these aspects, the interactive processes which take place in negotiations between partners are also highlighted and the themes of capability of cooperation and communication are also dealt with.

- Basic concept of cooperation, integrated provision of services, structural change in customer and sales markets, competitive advantages through establishing cooperation agreements, forms, types and level of cooperation, structure of cooperation processes, the bottom-up principle of strategic cooperation, safeguarding the individual company, legal forms of cooperation agreements, SWOT analysis, scrutinising capability of cooperation, establishing a network, the significance of the communication process.

Economics

The environment in which a company is embedded plays a decisive role in the design of the policy and strategy of a company. Management staff needs to have an economic grounding, since all craft trade companies form a part of and must adjust to this larger environment. A series of economic problems is having direct effects on small and medium-sized companies. First and foremost of these is certainly the introduction of a common European currency and European Central Bank policy instead of national monetary policy.

- The basic principles of economic thought, markets, companies, the state, economic policy, fiscal policy, monetary policy, common European currency.

MODUL 3: PROCESS ORGANISATION AND COMMUNICATION

Requirements for business process oriented companies

Business and work process oriented companies are characterised by their integrated, holistic view of company operations as a cross-functional chain of added value activities. As a consequence, the perspective of such companies is expressed in terms of process and added value orientation. Craft companies and SME's can only fulfil the growing time, quality, cost and flexibility demands if they view this change as challenge and continuous process.

To this end, processes need to be designed and managed systematically. Processes should be improved on an ongoing basis and innovations implemented promptly. There is also the expectation that products and services are designed and developed on the basis of customer requirements and that customer relations will be nurtured and intensified.

Significance for craft trade companies and SME's

Whereas industrial production is largely standardised, many SME's use individual customer problem solving to gain a competitive advantage. The effects of this can be seen in particularly flexible production and service structures and the performance processes which need to be taken into consideration in process organisation, the flexible work organisation having a supporting effect in all this. Integration of project management into the existing organisation of the company is intended to tackle the complexity of tasks arising in a better way than has hitherto been the case. In SME's with several business areas, business processes occur several times. Standardised organisational and operational structures and transparency of organisational development increase process performance, and behaviour-oriented approaches within the organisation improve company processes. The attitudes and behaviour of both management and employees should be systematically supported via information and communication. In order to fulfil the growing demands of customers, quality should be raised in all business processes, especially in the service process and in the fields of communication and English.

Implementation within the curriculum

In line with these requirements, students will learn about the major business processes involved in business process management and will be introduced to such thematic areas as improving time, cost and quality.

- Process management
- Time management and working time models
- Project management
- Organisational and operational structures
- Organisational development, behaviour oriented organisational theory
- Rhetoric and presentations
- Chairing meetings
- Negotiations, Harvard negotiation model
- Orientation towards TOEFL Test, commercial English

Module 3: Contents of the sub modules

Process management

Within the framework of process orientation, the first thing which needs to be communicated is knowledge of operational organisation and process management. After this, the main company processes are covered. This knowledge is deepened, broadened and expanded by presenting further issues relating to project management.

- Aims of operational organisation, aims of the structuring of operational organisation: optimisation models (the queuing problem and the sequencing problem), solution models workshop principle, flow principle, mixed forms, organising the decentralisation of decision-making processes, techniques for the structuring of operational organisation: decision tables, block diagrams (data flow plans and programme operation plans), critical path technique, organisation of the work process in craft trade companies, REFA (system, main focus of functions), RKW.

Time management and working time models

Effective time management is not only an important ability for personal management, but also represents an essential determining factor for economic activity. Knowledge of company as well as personal time management is communicated. Working time models in terms of duration and distribution of work are presented, as well as the newest research on the situation and positioning of leisure time in this context.

Organisational and operational structures

Management staff requires knowledge of organisation theory. The creation of clear responsibility structures, delegation, job designation and the avoidance of overlapping and repeated work should enable a higher level of efficiency to be achieved.

- Basic ideas of organisation, fundamentals of company organisation structure, the „job“ as a basic organisational system, one-line system, staff-line system, multi-line system, matrix organisation, tensor organisation, product oriented structure, regional structure, customer oriented structure, product management, profit centre idea, investment centre concept.

Organisational development, behaviour oriented organisational theory

In a dynamic and complex environment, companies are constantly compelled to adjust to new conditions. The techniques of organisational development or change management can be employed to carry out such adjustments. The final goal of organisational development is the establishment of a learning organisation, in which employees are able and willing to adjust to the ever-changing conditions and work on an ongoing basis to improve processes and results.

- Data collection and diagnosis, learning by experience, target setting and planning, autonomous working groups and teams, survey guided feedback, systematic thinking, mental models, visualisation techniques, learning organisation.

One of the major findings of modern business management research is that there can be considerable differences between the individual aims of owners, management staff and employees. In this light, such theoretical behaviour models provide a realistic, critical view of classic organisational practice.

- Economic basic principles of institutional organisation, the Cyert and March model, the March and Olsen model, the Tullock model, the Downs model.

Project management

Numerous practical organisational processes arise in the form of projects. These can be reorganisation, growth, production or similar projects. In order to be able to manage projects successfully in practice, knowledge of project management is required.

- Types of project, project leader/leadership, project aims, project planning models, monitoring project progress, project structure plan, force field analysis.

Rhetoric und presentation

Important contents here are communication models, how to achieve efficient communication, feedback), criticism and recognition, delegation, interview techniques and conflict management.

- Ideas and target setting, inner basic principles of rhetoric, personality of the speaker, aim and powers of persuasion, inhibitions – and how to overcome them, external basic principles of rhetoric, verbal and non-verbal methods.

Chairing meetings

Chairing group meetings is a task which often falls to management staff. Participants in such groups can equally be employees or customers. Techniques were developed for chairing group meetings which structure the discussion process and support it in an outcome oriented way.

- Background knowledge to methods of chairing meetings, role and task of the chair, prerequisites for successful meetings, phases of the group meeting, visualisation techniques.

Negotiations, Harvard negotiation model

The fact that they can provide flexible and individual problem solving represents a competitive advantage for SME's. In practice, the ability to conduct any necessary negotiations and achieve functional conclusions is accordingly paramount. Knowledge of the institutional economic view of specificity and relational contracts contribute to an understanding of this thematic area. The intention is that students learn how to negotiate successfully, with special consideration being given to the Harvard negotiation model.

- Conducting negotiations according to the Harvard negotiation model (negotiation styles, the solution oriented negotiation style, separating people and problems, concentrating on interests, not allowing positions to become entrenched, application of neutral or objective evaluation criteria, how to deal with unfairness), institutional economics, specificity and relational contracts (transaction cost economics, governance of contractual relations, vertical integration, the "hostage model"), horizontal management and competition law (unfair competition, price regulation, shop closing law, commercial copyright, criminal commercial law and regulatory offence law).

Orientation towards TOEFL Test, commercial English

The internationalisation of the economy, including crafts trades, has made knowledge of English for business indispensable for management staff.

- Preparation for the TOEFL test, guide test with certificate including business vocabulary and vocabulary relevant to crafts trades.

MODUL 4: PERSONNEL PLANNING AND THE MOTIVATIONAL PROCESS

Requirements for business process oriented companies

In a business and work process oriented company, employees are viewed as one of the major success factors. The aim is to develop and release all the knowledge and potential they hold. To this end, a personnel policy and strategy is developed and activities are planned and implemented on a company-wide basis in order to achieve success. Management staff is expected to plan, manage and improve human resources. They determine the knowledge and skills of the employees, extending and maintaining them. They involve the employees and facilitate independent activity. They are expected to remain in constant dialogue with employees and ensure that they are appropriately rewarded, recognised and supported.

For this purpose, measurements are taken to indicate how the employees perceive the company. This can be done via employee questionnaires, surveys, focus groups, interviews or structured appraisal interviews. Parallel to this, performance indicators are deployed to monitor, analyse, plan and improve the performance of the employees.

Significance for craft trade companies and SME's

In craft trade companies and SME's, employee costs often represent the largest single cost item. At the same time, the employees are the major success factor for the companies. Specialist skills, a wide range of areas of deployment and personal skills are important prerequisites for success and quality. In order to realise this potential, legal regulations need to be observed and the employees need to be managed and motivated.

Of particular importance is the strong correlation between employee satisfaction and work productivity. There is also a close connection between employee and customer satisfaction. For these reasons, SME's and craft trade companies need to pay a great deal of attention to those factors determining employee satisfaction and the level of employee satisfaction that has been attained. However, the performance of the employees also needs to be measured to secure production and bring about improvements. To this end, personnel controlling methods and instruments are communicated.

One important task for society and the vocational education and training system is to support the innate ability of in-company trainees in the best possible way. This is an educational task, which forms an integral part of personal development and is organised by the trainers.

Implementation within the curriculum

The particular significance of employees in small and medium-sized companies will be communicated to the students by dealing with the following themes:

- Personnel policy and planning
- Conducting employee interviews
- Employee motivation
- Personnel controlling
- Employment and social law, health and safety
- Personnel development, investment in initial and continuing vocational education and training
- Training the trainer.

Module 4: Contents of the sub modules

Personnel policy and planning

In a craft trade company, employees often represent the largest single cost item. At the same time, the correct deployment of employees determines the efficiency and quality of the performance produced. Students learn about the major methods and instruments of personnel management, comprising:

- Calculation of personnel requirement, adjusting personnel capacities, recruitment and integration of employees, working time structure, work structure, remuneration structure, employee participation and severance.

Conducting employee interviews

The organisation of a company undergoes constant change, the difficulties arising from this often bringing about new system structures and learning and change processes which require professional interviewing.

- The students learn how to behave in a motivational way towards the employees they are managing by using recognition and honest praise, adopting a solution-oriented attitude and by conducting interviews in a responsible way. They learn about professional interviewing, basic behavioural attitudes in the interview process, preparation, frameworks and time frameworks and selected interview methods. In this process, classical employee interviews are considered as well as innovative ideas. The students work through case studies relating to their personal style, their company and the kinds of task they face.

Employee motivation

An important daily management task is to motivate employees to perform well rather than just administering them. Participants learn the main features of employee motivation and the opportunities it provides, using the following themes as a basis:

- Basic knowledge of motivational theory, models of man, individual behaviour within the perspective of motivational theory, theoretical content and practice related aspects of motivated behaviour, development of individual motivational structures and ways of changing them, determining factors of work performance, intrinsic motivation, performance potential, willingness to perform.

In order to be able to record and improve satisfaction and efficiency on the part of employees, knowledge is required of the determining factors of job satisfaction or dissatisfaction and work performance.

- Perspectives of Taylorism and the Human Relations Movement, models of man, Herzberg's two-factor theory of job satisfaction, models of forms of job satisfaction or dissatisfaction, the interrelation of job satisfaction and work performance.

An employee survey is a particularly appropriate way of recording employee satisfaction in a craft trade company.

- Designing an employee survey, structural data, closed questions, open questions, semi-open questions, contents of the questionnaire, scaling answers, evaluation of employee questionnaires.

Personnel controlling

The area of personnel controlling includes a large number of company functions, such as support in personnel planning and monitoring the performance of the employees. Personnel controlling is based on employee related key figures.

- Key personnel data, personnel budgets, turnover and absenteeism rates, error rates, complaints, potential performance of employees, personnel structure.

A company suggestion scheme is a way of actively encouraging complaints and ideas from employees and is integrated within a system for controlling and improvement.

- Establishment of a suggestion scheme, process of making a suggestion, suggestion forms, dealing with suggestions and learning from suggestions.

Employment and social law, health and safety

Recruitment of and severance from employees and the work the employees perform within the company are governed by numerous legal regulations. Participants learn about and how to use the major regulations of employment and social law. This comprises:

- Employment contract, termination of an employment contract, protection against wrongful dismissal, collective wage agreements, works constitution, health and safety, employment jurisdiction, social security law and employee capital formation law.

Personnel development, investment in initial and continuing vocational education and training

Personnel development refers to the extensive and various measures for the development and improvement of performance capability and motivation of the employees. The participants are introduced to this thematic area by means of the following contents:

- Structuring of continuing and further training, career structures and development, job rotation and job enrichment.

Training the trainer

In craft trade companies, management staff has typical tasks which need to be mastered in order to carry out training in a proper way. The contents are put together in seven action fields, essentially following the training process.

General fundamentals, planning training, recruiting trainees, training at the workplace, supporting learning, leading groups, ending training.

MODULE 5: PROVISION OF TECHNICAL INFRASTRUCTURE

Requirements for business process oriented companies

Innovation cycles are becoming shorter and shorter and new technologies ever more complex. Increasingly, this is having an effect on competition. The new technologies, offering as they do new, global access to knowledge and far-reaching possibilities of processing and preparing this knowledge, are gaining in significance in every company. Technology is defined as application related, engineering and scientific know-how, and SME's are not able to forgo the use of this knowledge. The concrete and application related technologies in the sense of procedures (machine technology) which are derived from this are also of critical importance for a company's success, whereby IT technology takes the predominant role in service companies.

Significance for craft trade companies and SME's

Small and medium-sized companies within the commercial economy, in particular craft trade companies, have structure related difficulties with the introduction and implementation of new technologies and with adapting to the extensive requirements of an ever-changing technology, because they are not able to maintain research and development divisions (R&D). Another factor is that the employees often do not hold the required qualifications and there is not the work capacity to try out new technologies. Since the introduction of computer controlled, flexible manufacturing systems, however, a rapid reaction on the part of companies to technological change has been called for. Resources management is the critical factor in getting the necessary technical resources to the right place at the right time. Provision and maintenance of IT resources is of great significance to SME's, since procurement alone of communications and interactive machines represents a considerable cost area and requires the right system knowledge on the part of management staff. Knowledge of facility management makes the introduction and provision of technical infrastructure easier.

Implementation within the curriculum

In order to meet the demands of new technologies and the associated challenges for SME's and craft trade companies, the students learn about the following contents:

- IT and machine technology
- Resources management
- The IT process: provision and maintenance of IT resources
- An introduction to facility management, including space management
- Knowledge and information management
- IT and the Internet

Module 5: Contents of the sub modules

IT and machine technology

In establishing its internal company structure, a company needs to have control over its company data if it wishes to work in an economic and performance oriented way. Modern software offers a way of recording all company relevant data. Suitable information and communication technology are presented, including example IT solutions and taking compatibility into consideration.

- ICT definition and concept, sources of information, the Internet, company's internal intranet, "open-source structure", saving resources and energy.

Within the framework of a company innovation process, an overview of the complex high tech which is of relevance to SME's and craft companies is presented via case studies, and the sense and necessity of the deployment of complex technologies and production procedures on the part of SME's is communicated.

- Overview of CNC, CAD and CAM use, networked technologies, laser technology, computer-aided digitalised customised manufacture, investment in the use of new technologies, technology transfer.

Production and resources management

Resources management refers to use of materials, machines and equipment and the necessary personnel, related to the business process or to partial processes within a company. It requires knowledge in the fields of materials management and production economics and deals with problems, methods and techniques of requirement planning and provision of financing.

- Overview, capacity analysis.

The IT process: provision and maintenance of IT resources

Information technology (IT) has a considerable influence on company process. It not only supports they operative part of company processes, but also provides significant contributions to their organisational structure.

- Software and software tools, possibilities of Internet technology, the Internet in practice, the Internet as a research tool, e-commerce.

An introduction to facility management, including space management

Facility management refers to professional management of premises. It controls all tasks areas relating to a building over the whole of its life cycle. Particular emphasis is put on value retention, use and security of the property. Work productivity and quality of use can be increased by appropriate planning, administration and controls.

- Buildings planning, buildings use, task areas of facility managements.

Knowledge and information management

To realise competitive advantages, the resource of "knowledge" should be used as consciously as capital or work.

- Practical approaches to implementing knowledge management.

IT and the Internet

Nowadays, commercial and administrative activities require good knowledge of IT application programmes and use of the Internet. The course participants learn or develop further their knowledge via the following contents:

- Windows and Office Suite, word processing, spreadsheets
- The Internet and e-learning.

MODUL 6: MARKETING AND OBTAINING ORDERS

Requirements for business process oriented companies

Marketing includes all measures a company needs to take in order to establish its product or service on the market. A company's activities need to be consistently focused on the present and future market requirements and should have the aim of satisfying both the demands of the market and individual requirements.

Significance for craft trade companies and SME's

Many craft trade companies and SME's still see the concept of marketing only in terms of advertising. Furthermore, the amount of marketing done by small and medium-sized companies is insufficient. They are clearly concentrating on their regular customers and relying on the "word of mouth propaganda effect". Many companies still see their high-quality products as their own best advertising and the best way of acquiring new customers. Not enough money, or no money, is spent on advertising. In these times of recession, companies tend to see the advertising budget as a possible way of saving costs. Important customer acquisition instruments are being underestimated. For a targeted customer and market orientation, efficient advertising strategies need to be developed. Knowledge of the theory of formation of market prices in different market forms are required in order to recognise one's own leeway in setting prices.

Implementation within the curriculum

The students identify the market as a coming together of supply and demand and explain possible ways in which market participants behave. They explain the formation of market prices on different kinds of market and work out the consequences for price policy. They develop a marketing concept for SME's. They use a situational analysis to calculate the market position of companies using market exploration and research. They learn about sales strategies to position products on the market. They develop a set of instruments to monitor the efficiency of the marketing strategies which have been developed. The students use the sales promotion strategies whilst observing the legal framework relating to the use of the instruments. They carry out sales negotiations, produce written offers and conduct customer interviews. The idea is to master key figures, ways of measuring customer satisfaction and practical statistics.

- The basic principles, aims, tasks and concepts of marketing
- Marketing research
- Product policy and strategy
- Public relations, survey methods
- Practical marketing, obtaining orders
- Sales interview, cold selling and telephone selling
- Sales promotion
- Customer care and loyalty, key figures
- Customer satisfaction models, measurement methods
- Active complaints management
- Practical statistics

Module 6: Contents of the sub modules

The basic principles, aims, tasks and concepts of marketing

According to the basics of marketing, targeting all activities within the company directly at customer satisfaction is a crucial factor. The right models and techniques to do this are communicated in the marketing part of the course. Some legal aspects of the marketing of products also need to be considered here.

- Forms of market, market analysis, company analysis, competition analysis, environmental analysis, marketing strategy, marketing aims, marketing mix, price policy, product policy, distribution policy and communication policy.

Marketing research

It is especially important for SME's to make their own mark and have knowledge of their customers, competitors and branches, rather than allowing themselves to be "driven by the market". The purpose of marketing research is to make all activities available for the collection and analysis of information for market decisions.

- Definitions of marketing research, market research, market observation and prognosis, public opinion and motivational research, acquisition of market information.

Product policy and strategy

When analysing a company's range of services, the main focus of the observation is the product policy and underlying reasons for such a policy. Product innovation, i.e. taking a new product or a product similar to one already available on the market into the company's range, and the tasks and risks involved for the company are presented.

- Strategic management, situational analysis of the range of products and services, aims of product policy, stipulating measures, product life cycle, finding ideas, product development.

Public relations, survey methods

There are various possible ways of providing society with a more positive view of a craft trade company.

- Information policy towards society, working in the local community, environmental management.

Public relations does exactly as the name implies. Professional public relations are important for craft trade companies, since they promote the company's image from the customer's point of view, as well as in the eyes of local government and potential employees.

- Tasks, aims and limits of public relations, methods and instruments of public relations.

Practical marketing, obtaining orders

Companies have been sending out letters and catalogues for centuries in order to expand their customer base, whereas today the latest thing is to send out e-mails. Advertising, written offers, customer care, and also customer interviews for example, within the framework of a customer contact programme or as a goodwill gesture to try to end a dispute, form the main focus of this sub module, which aims to highlight selected practical marketing areas under the motto of "service".

- Advertising, direct marketing, offers, creative orders, correspondence, customer interviews, goodwill.

Sales interview, cold selling and telephone selling

Employees working in sales are a crucial factor in deciding whether a company is really successful or not. "Selling" is a high performance job, based on the specialist ability of getting on with people. The customer not only expects a suitable product or service to meet his or her needs, but is also increasingly seeking advisory services. Purchase decisions are increasingly dependent on to which extent extra benefits are offered in addition to the purchase decision.

- Core sales skills, case studies and role-plays.

Sales promotion

The idea of sales promotion is to help sales increase. It helps support, inform and motivate all those involved in the sales process. It is intended to look at some of the possible sales promotion measures in particular detail.

- Aims and tasks, trade, sales and consumer promotions, event marketing, personal sales.

Customer care and loyalty, key figures

In order to record customer related results on the basis of a measurement of internal performance indicators, customer related controlling needs to be integrated as an element of the company controlling system. The participants get to know how such a system is structured by studying the following contents:

- Company image, measurement of product and service quality, guarantees, loyalty within customer relations, product and service after-sales care, comparisons of performance against that of other suppliers.

Customer satisfaction models, measurement methods

It is frequently not only objective characteristics which are crucial for the sale of products and services and for customer satisfaction with the purchase made, but also the way in which performance characteristics are perceived. Participants learn about the factors which determine customer satisfaction:

- Customer satisfaction models, gap model, attitude and satisfaction, event and factor oriented models.

A customer survey is a particularly appropriate way of recording customer satisfaction with a craft trade company.

- Designing a customer questionnaire, structural data, closed questions, open questions, semi-open questions, contents of the questionnaire, scaling answers, evaluation of customer questionnaires.

Active complaints management

Active complaints management is a method of actively encouraging complaints and ideas from customers and is integrated within a system for controlling and improvement.

- Establishment of a complaints management scheme, process of making a complaint, complaints forms, dealing with complaints and learning from complaints.

Practical statistics

Fundamental statistical knowledge is required to evaluate the results of business activity.

Participants learn about the following contents:

- Basic principles of statistics, distributions, interpretation of distribution, mean value, median, range, standard deviation.

MODULE 7: MATERIALS MANAGEMENT, ORDER PROCESSING AND EXECUTION

Requirements for business process oriented companies

The area of materials management covers the partial processes of procurement of materials and warehousing these. The aim is to make ready the right quantity and quality of materials required at the right place and time whilst keeping costs as low as possible. In order to be able to achieve these aims in a process oriented and in the best way, close agreement is needed with the company production process and marketing. This will result in rapid and error-free order processing and execution whilst at the same time achieving an improvement in costs.

Significance for craft trade companies and SME's

In craft trade companies and SME's, materials management tends to be seen as a technical task, the economic process not being paid enough attention. It is not a question of procuring the largest possible quantities of the best quality, but of improving the costs which arise in doing this. Large procurements lead to price reductions, but equally cause higher warehousing costs, possible longer capital tie-up and higher storage risk. Optimum order processing and execution has the aim of ensuring that the contract is fulfilled in a proper way.

Implementation within the curriculum

In line with the requirements, students are communicated knowledge about the main processes of materials management and learn how to implement order processing and execution in the best possible way in terms of cost.

- Materials management, procurement and warehousing
- Process of procurement
- Stock management and transport
- Manufacturing procedures, workshop management
- Facility management II, diversification and Outsourcing.

Module 7: Contents of the sub modules

Materials management, procurement and warehousing

Procurement and storage of raw materials, auxiliary materials and operating supplies is one of the major business issues, especially for production oriented craft trade companies. In the materials management part of the course, the following themes are covered:

- Tasks and goals of materials management, material procurement and provision, goods inwards, warehousing, warehousing key figures, warehouse security.

Under the aspect of materials management, tasks and aims of materials management are communicated. The order processing and execution process represents an important stage in the value chain and is therefore studied in depth, from the receiving of an order to delivery of the product to the customer. The important thing here is to improve existing processes from the point of view of customer orientation and to increase sales of the product and services, whilst reducing costs via shorter throughput times. Customer satisfaction is raised via lower prices, more rapid and punctual delivery and better quality and handling of the products.

- Tasks and aims of materials management, functional areas from goods inwards to delivery, capacity planning, materials requirement planning, work process planning.

Process of procurement

Procurement of work materials and warehousing form the main focus of this partial process, which is closely integrated with operational production.

- Materials procurement, progress supervision, goods inwards, stock management, invoice monitoring.

Stock management and transport

The main focus here is a detailed study of the materials storage process – beginning with receipt of materials and ending with delivery of the finished products.

- Warehousing and in-company transport tasks, warehouse organisation, costs, inventory control and warehouse management, selection of means of transport.

Manufacturing procedures, workshop management

Operational production knowledge is fundamental to an understanding of crafts operational processes.

- Production and cost theory, recent developments in production planning and management, PPS, CIM, Just-In-Time, KANBAN, aggregate planning concept, load oriented order release, backward scheduling.

The transformation process of operative production of goods and services, the “input” of the procurement market, human and machine resources and raw materials, auxiliary materials and operating supplies are presented in connection with close cooperation of all company areas.

- Types of production, types of organisation, quantity and structural problems, workshop production and management, vertical range of manufacture.

Facility management II, diversification and Outsourcing.

As well as the management concept, which is based on the three pillars of facility management, the holistic concept, transparency and building lifetime cycles, the perspective here is switched to costs and a consideration of a company’s core business.

Outsourcing, spinning off of business areas, and diversification, opening up a new business area, are presented within the framework of facility management.

- Definition and concept, aims.

MODULE 8: INVOICING, ACCOUNTING SYSTEMS AND TAX

Requirements for business process oriented companies

Fiercer competition and larger operational units mean that a company requires ever more precise basic structures and data on which to base its decisions. For this reason, IT aided accounting systems are increasingly developing into a predictive decision-making and management instrument for company leadership.

Significance for craft trade companies and SME's

Knowledge of accountancy is required for cost and results accounting. Since the accounts of craft trade companies and SME's are usually handled by tax advisors or other experts, specialist knowledge is not required. It is, however, necessary to have an insight into the basic principles of bookkeeping and to have an understanding of the complex links between the voucher system and external accounting systems (accountancy) and how these are related to legal regulations and taxable profits, as well as of the relationship between internal accounting systems (cost accounting) and operating profits. Within the framework of cost accounting, a particular significance is attached to standard costing, since this is the basis of future oriented controlling. Company taxation, a further framework condition imposed by the state on company trading, is also presented. In addition to this, the individual types of tax relevant to SME's and the way they are levied are dealt with.

Implementation within the curriculum

Students carry out accounting calculations in accordance with bookkeeping regulations, record inventory and book business transactions of a company according to the double entry bookkeeping system. They record the significance of inventory changes and value streams for operational decisions. They use account schedules and plans customary in the trade and appropriate software. They evaluate assets and capital, substantiate the necessity for accruals and present the components of the end of year accounts. They calculate values for order manufacturing and trade on the basis of full absorption and direct costing and conduct cost centre and cost unit accounts. They recognise the significance of cost and results accounting for as a company decision-making basis for targeted measures within the area of controlling and establish a management oriented cost and results accounting for this purpose, which they deploy in a practice related way, evaluating then the results.

- Functions and areas of accounting systems
- Bookkeeping, invoicing and historic costing
- IT bookkeeping
- End of year accounts, profit and loss, balance sheet
- Company assets and their evaluation
- Cost and results accounting
- Overview of tax law, comparing international tax law
- Income tax, corporation tax and trade tax
- Personal taxation and taxation of limited companies
- Domestic and foreign VAT

Module 8: Contents of the sub modules

Functions and areas of accounting systems

In the accounting systems area, all movements in value between a company and its environment come together to be registered and evaluated. The information thus acquired is primarily used to control profitability, but also provides the company leadership with planning and management data.

- Function, structure, basic concept, overall concept.

Bookkeeping, invoicing and historic costing

Bookkeeping refers to the planned and full recording of all business transactions. Bookkeeping forms the basis of an operational accounting system. The following contents are communicated to the participants:

- Commercial accounting systems, bookkeeping duty, bookkeeping systems, fundamentals of bookkeeping, double entry bookkeeping, transition from balance sheet to account, movement of goods, VAT, personal accounts, particular entries.

IT bookkeeping

Only IT aided bookkeeping makes it possible to call up current results at any time. Carrying out booking tasks is to be practised within the framework of bookkeeping.

- Selected bookkeeping examples.

End of year accounts, profit and loss, balance sheet

One of the main purposes of regular bookkeeping is the preparation of a balance sheet and a profit and loss account at the end of the year, which should allow as accurate a picture as possible of the financial position of a company to be derived. The core results of the year's business activity, annual turnover and profit, are calculated.

- Company assets and their evaluation, end of year accounts, special circumstances relating to private/limited companies, income statement, IT bookkeeping, tax law, balance sheet analysis.

Company assets and their evaluation

Various profit calculation models are permitted in legislation. Those companies obliged to carry out commercial bookkeeping must also use this for tax purposes. In principle, profits are calculated by comparing company assets at the end of an accounting period with the assets available at the start of the period.

Cost and results accounting

Cost accounting is a central component of internal accounting systems, its main function being to facilitate or support important business decisions. The following contents are communicated to the participants:

- Functions and basic concept of cost and results accounting, cost accounting phases, cost classification accounting, cost centre accounting, cost unit accounting, full absorption cost accounting, contribution margin accounting, standard costing and activity based costing process cost accounting, calculation.

Overview of tax law, comparing international tax law

In order to be able to finance the multifarious tasks of the public sector, the state levies taxes.

Taxes affect the consumption of goods, since they raise the market price of these.

The intention is to provide an overview in respect of market intervention as well as of significance for companies.

- Market interventions, globalisation, types of levy, types of tax.

MODULE 9: CONTROLLING AND QUALITY MANAGEMENT

Requirements for business process oriented companies

Controlling means managing and regulating. Individual companies place a greater or lesser emphasis on the areas which make up controlling, such as planning, control and information tasks, but accounting systems form the core of the process. It is for this reason that controlling work is also seen as “accounting marketing” and is nowadays an indispensable special management task within companies. Total and effective quality management requires business process oriented companies to target their strategy on the requirements and expectations of the customers, and that this strategy is based on data from relevant performance measurement, market research and learning oriented creative activities and that the data is monitored and updated on an ongoing basis.

Significance for craft trade companies and SME’s

In craft trade companies and SME’s, customer wishes, and therefore customer satisfaction, have traditionally been at the heart of a company’s activities. In the light of the all too familiar cost pressures companies are under, this requires a new emphasis on controlling as a management instrument as well as on effective quality management. Quality management is a guarantor for the quality which has been promised, thus resulting in high customer satisfaction and loyalty, whilst also reducing order costs.

Implementation within the curriculum

The students learn about and understand the particular significance of controlling and quality management with regard to modern services. Selected examples make it clear to them how the respective business effects can be recognised and demonstrated.

- Controlling methods and procedures
- Performance measurement and benchmarking
- IT Controlling
- Trust management
- Quality management systems and procedures
- EFQM model, BSC, TQM
- Person, product and process certification

Module 9: Contents of the sub modules

Controlling methods and procedures

Controlling is one business function which has constantly grown in importance in recent years. Particularly high significance is currently being attached to those responsible in management receiving an ongoing flow of information in respect of targets companies have achieved or deviations from targets and the way in which companies are geared towards reaching their core goals.

- Historical development of controlling, organisation of controlling, information task, management task, control task, instruments and techniques of controlling.

Productivity controlling including benchmarking

Within performance measurement, market success is measured as well as performance in relation to internal processes. Data gained from performance measurement is particularly used to achieve operative improvements.

- Key process data, market indicators, evaluation of suppliers, evaluation of cooperation partners, evaluation of premises, facilities and material, evaluation of information and knowledge.

Benchmarking refers to a comparison with other companies in the same branch or with top companies in other branches. The aim of this comparison is to identify good problem-solving systems used successfully by other companies. This cooperative learning is used as a basis to identify and implement potential improvements in the students' own companies.

- Calculating key figures, types or areas of operational key figure calculation, practical approaches to calculating and applying key figures in the crafts sector, statistical evaluations and company comparisons, data collection, preparation and presentation of company specific data, the major areas of special operational statistics (turnover, sales, personnel, stock statistics), in-company period comparison and inter-company operational comparisons.

IT Controlling

Only IT aided controlling makes it possible to call up current results at any time. Carrying out controlling tasks is to be simulated within the framework of process controlling.

- Selected controlling examples, target performance/actual performance comparisons, deviation analyses.

Trust management

Understanding of what constitutes successful controlling is aided by the central idea that trust is the basis of business. The significance of this can hardly be underestimated in terms of discharge of duties and efficiency. In the planning process, for example, a relationship between management staff which is based on trust is necessary.

- Security principle, level of trust, risk of breach of trust, effectiveness of symbolic controls, sanctions.

Quality management systems and procedures

Besides price, the quality of performance is, for craft trade companies, one of the major factors influencing success. In judging the quality of a product or service, a distinction is made between objective and subjective quality.

- TQM – total quality management, DIN EN ISO 9001: 2000, EFQM, methods and instruments of quality management.

Planning and organisational structure of controlling (QM)

Especially if craft trade companies are acting as suppliers for third parties, or when the strategy of the company consists of sending out a signal of a particular quality and performance, quality management is indispensable. Promoting quality is not a one-off project, but a permanent task. The standard attained each time is used as a basis and starting point for improvements and the whole circular process begins again. To realise quality management, quality systems are required.

- Organisational structures, procedures, processes and means of QM, QM philosophy and techniques.

Person, product and process certification

Within the framework of certification, the intention is to prove that a level of quality management in accordance with the norm has been introduced into the company and is being practised and documented.

- Initial certification, certification companies.

III. TIMETABLE

MODULES	1st year	2nd year	3rd year	4th year	Total
1. Company strategy, management and organisation I					220
Company planning	16	16			32
Location policy and planning		16			16
Introduction to management	16				16
Leadership		24			24
Strategic management	16				16
Company goals, company ethics and culture		16			16
Financing, risk management (Basel II)	24	28			52
Investment		24			24
Intercultural skills		24			24
2. Company strategy, management and organisation II					156
Basic model, structure of the company, production factors	16				16
Legal forms of companies	16				16
Economic law I and II	12	16	28		56
Cooperation management, cooperation agreements and resources		12			12
Economics	28	28			56
3. Process organisation and communication					264
Process management	16				16
Time management, working time models	16				16
Organisational and operational structures	16				16
Organisational development, behaviour oriented organisational theory	12	12			24
Project management		16			16
Rhetoric and presentations	20	20			40
Chairing meetings		8			8
Negotiations, Harvard negotiation model		24			24
Orientation towards TOEFL-Test, commercial English	52		28	24	104
4. Personnel planning and the motivational process					184
Personnel policy and planning			20		20
Conducting employee interviews				16	16
Employee motivation			12		12
Personnel controlling				12	12
Employment and social law, health and safety			40		40
Personnel development, investment in initial and continuing vocational education and training				12	12
Training the trainer.				72	72
5. Provision of technical infrastructure					112
IT and machine technology			16		16
Production and resources management				12	12
The IT process: provision and maintenance of IT resources				16	16
An introduction to facility management, including space management			8		8

Knowledge and information management				12	12
IT and the Internet	48				48
	1st year	2nd year	3rd year	4th year	Total

6. Marketing and obtaining orders						184
The basic principles, aims, tasks and concepts of marketing			32			32
Marketing research			8			8
Product policy and strategy			8			8
Public relations, survey methods			8			8
Practical marketing, obtaining orders			16	16		32
Sales interview, cold selling and telephone selling			16	16		32
Sales promotion			8			8
Customer care and loyalty, key figures			16			16
Customer satisfaction models, measurement methods			16			16
Active complaints management			8			8
Practical statistics			16			16
7. Materials management, order processing and execution						112
Materials management, procurement and warehousing				24		24
Process of procurement				24		24
Stock management and transport				32		32
Manufacturing procedures, order allocation, workshop management				24		24
Facility management II, diversification and Outsourcing.				8		8
8. Invoicing, accounting systems and tax						224
Functions and areas of accounting systems	8					8
Bookkeeping, invoicing and historic costing	40	32				72
IT bookkeeping	8					8
End of year accounts, profit and loss, balance sheet	20	20				40
Company assets and their evaluation		8				8
Cost and results accounting		56				56
Overview of tax law, international tax law			32			32
9. Controlling and quality management						164
Controlling methods and procedures			48			48
Performance measurement and benchmarking			16			16
IT Controlling			16			16
Trust management			8			8
Quality management systems and procedures				36		36
Planning and organisational structure of controlling				24		24
Person, product and process certification				16		16
Bachelor examination						
Bachelor thesis						
Examination preparation						
	400	400	424	396		1620

IV.
**ALLOCATION OF MODULES TO THE SPECIALIST
DISCIPLINES**

Allocation of modules to the specialist disciplines	
MODULE	Examination subject
1. Company strategy, management and organisation I	
Company planning	Business administration
Location policy and planning	Business administration /Company management
Introduction to management	Company management
Leadership	Personnel management
Strategic management	Company management
Company goals, company ethics and culture	Company management
Financing, risk management (Basel II)	Business administration
Investment	Business administration
Intercultural skills	Company management
2. Company strategy, management and organisation II	
Basic model, structure of the company, production factors	Business administration
Legal forms of companies	Business administration /Law
Economic law I and II	Law
Cooperation management, cooperation agreements and resources	Company management
Economics	Economics
3. Process organisation and Communication	
Process management	Company management
Time management, working time models	Company management
Organisational and operational structures	Company management
Organisational development, behaviour oriented organisational theory	Company management
Project management	Company management
Rhetoric and presentations	Communication
Chairing meetings	Communication
Negotiations, Harvard negotiation model	Communication
Orientation towards TOEFL-Test, commercial English	English
4. Personnel planning and the motivational process	
Personnel policy and planning	Personnel management
Conducting employee interviews	Personnel management
Employee motivation	Personnel management
Personnel controlling	Personnel management
Employment and social law, health and safety	Law
Personnel development, investment in initial and continuing vocational education and training	Personnel management
Training the trainer.	
5. Provision of technical infrastructure	
IT and machine technology	Technology
Production and resources management	Business administration
The IT process: provision and maintenance of	Business administration

IT resources	Business administration
An introduction to facility management, including space management	Business administration
Knowledge and information management	IT

MODULE	Examination subject
6. Marketing and obtaining orders	
The basic principles, aims, tasks and concepts of marketing	Marketing
Marketing research	Marketing
Product policy and strategy	Marketing
Public relations, survey methods	Marketing
Practical marketing, obtaining orders	Marketing
Sales interview, cold selling and telephone selling	Communication
Sales promotion	Marketing
Customer care and loyalty, key figures	Marketing
Customer satisfaction models, measurement methods	Marketing
Active complaints management	Marketing
Practical statistics	Marketing
7. Materials management, order processing and execution	
Materials management, procurement and warehousing	Business administration
Process of procurement	Business administration
Stock management and transport	Business administration
Manufacturing procedures, order allocation, workshop management	Business administration
Facility management II, diversification and Outsourcing.	Business administration
8. Invoicing, accounting systems and tax	
Functions and areas of accounting systems	Financial management
Bookkeeping, invoicing and historic costing	Financial management
IT bookkeeping	Financial management
End of year accounts, profit and loss, balance sheet	Financial management
Company assets and their evaluation	Financial management
Cost and results accounting	Financial management
Overview of tax law, international tax law	Financial management
9. Controlling and quality management	
Controlling methods and procedures	Company management
Performance measurement and benchmarking	Business administration
IT Controlling	IT
Trust management	Company management
Quality management systems and procedures	Company management
Planning and organisational structure of controlling	Company management
Person, product and process certification	Personnel management
Bachelor examination	
Bachelor thesis	
Examination preparation	

V.
PROOF OF PERFORMANCE, ASSESSMENT AND MARKING

Proof of performance, assessment and marks

In each year of the course, proof of performance must be demonstrated in the subjects named in the examination regulations. Proof of performance can be: written test, oral examination, homework, paper, practice report (project report).

Assessment and marking of study modules and the Bachelor thesis General regulation

(1) All examination performances except the Bachelor thesis are continually assessed in the course of the compulsory, elective and optional modules making up the course, meaning that they are assessed during and at the end of the corresponding module. Every part of the examination needs to be passed. With the exception of the Bachelor thesis, all examination elements may be repeated twice. The Bachelor thesis may only be repeated once.

(2) Assessment of examination performance is documented according to the German marking system. The minimum examination pass mark is 4.

Parallel to this, an ECTS mark is also awarded. The ECTS mark is a *relative mark*, making it clear how the individual student has performed within the group taking part in the assessment.

The assessment results are awarded as follows:

A for the best 10 %

B for the next 25 %

C for the next 30 %

D for the next 25 %

E for the next 10 %

If an examination is not passed, a distinction is made between the marks FX and F. FX means: “not passed – improvements required”, before the performance can be recognised. F means: “not passed – considerable improvements are required”. There is no obligation to state failure rates in the transcript of records.

(3) The assessment criteria for the awarding of marks within a study module are stipulated by the teacher responsible and announced at the start of the module. This is intended to give students “security of planning”.

Bachelor thesis

The Bachelor thesis is a practice oriented, academically researched written study which should be as project specific as possible. The intention is to demonstrate that the student is in a position to use the knowledge acquired during the course, working independently, methodically and theoretically to deal in an academic way with a task set. 8 weeks are allocated to working on the Bachelor thesis. At the end, there is an oral examination.

The Bachelor thesis is evaluated by an assessor from the company and a lecturer from the academy.

Assessment of the Bachelor thesis

The minimum pass mark for the Bachelor thesis is 4.

Final certificate

The final certificate shows

- the individual results in the examination subjects
- the result of the Bachelor thesis
- the result of the oral examination

and the overall mark achieved.

VI.

AWARDING OF PERFORMANCE POINTS, ECTS

ECTS module allocation – learning time conversion table (workloads)

Module	Year of examination	Module examinations	Specialist areas/disciplines	Module total teaching hours	ECTS total
I	2.	Oral	Comp. man./Bus. Admin.	220	19.5
I	2.	Written test	Bus. Admin.		
II	1.			156	16.5
II	2.	Written test	Economics/law		
II					
III	1.	Written test	Comp. man.	264	27.0
III	2.	Oral	Communication		
III	1.	TOEFL Test	English		
III	4.	Written test	Eng. craft trade specific		
IV	4.	Oral/written test	Pers. Man./depreciation	184	19.5
V			Bus. Admin./IT	112	13.5
VI	3.	Oral	Marketing	184	19.5
VII	4.	Written test	BWL	112	13.5
VIII	2.	Written test	Fin. Man.	224	25.5
VIII	3.	Written test	Fin. Man.		
IX	3.	oral	Comp. man/Bus. Admin.	164	16.5
IX	4.	Written test	QM/Pers. man.		
Bachelor-examination	4.			16	
Bachelor thesis	4.				9
Explanations: 1 year = 45 learning weeks = 1,800 hours = 45 points (ECTS) 4 years = 180 points (ECTS). "ECTS" includes all learning times: formal teaching, e-learning, studying, self-learning, thesis. The learning time measured is the average time required under normal learning conditions.					180

VII.
PRESENTATION OF THE MODULES AND
SUB MODULES IN DETAIL

Module 1: Company strategy, management and organisation I

Company planning (32 hours)

Definition and features of planning

Material and people related aims of planning

Types of planning: scope of application, planning horizons

Frequently occurring planning deficiencies in SME's

Selected planning instruments

* Decision tree

* Scenario analysis

* Planning portfolio

* Capacity analysis

* Gap analysis

* Profit and loss plan

* Liquidity and financial plan

* Investment plan

* The business plan as a comprehensive planning instrument for SME's

* Definition, aims and contents of the business plan

* Why SME's should have a business plan (Basel II etc.)

Case study: development of a business plan for a specified SME. Business plan modules are allocated to working groups.

Location policy and planning (16 hours)

Overview of the location problem

Location factors

Location planning: Porters' Diamond Model and the associated cluster policy

Use of clusters by SME'S

Case study: the German car industry (applying the Diamond Model), the joinery firm in the air transport cluster

Introduction to management (16 hours)

The industrial revolution as the birth of industrial management

Traditional management approaches (Taylor, Ford, Weber, Human Relations approaches)

Modern management approaches (behavioural science approaches, systems theory approaches)

Current development within the entrepreneurial environment and consequences for management

The modern concept of management

The management cycle

The integrated planning, management and control system

Case study: the manager as a bridge builder

Leadership (24 hours)

Personnel leadership

Definition and concept

Stakeholders

Basic psychological principles of human cooperation

Structure and distribution of work

Basic principles of leadership

Concepts of leadership

* Leadership systems (organisational shape of a company)

* Leadership instruments (types of command)

* Leadership styles

* Leadership ratio

* Leadership techniques (management-by techniques)

* Leadership instruments

Monitoring and controlling work

Personnel development in relation to individual training courses

Strategic management (16 hours)

The strategic management process

Porters' Five Forces Model relating to structural analysis of a sector

Action parameters of strategic management

Action parameters for strategy

* Formulation of strategy

* Generic competitive strategies

* Value chain

* Resources oriented approach

Success factor centred management concepts

* Lean Management (costs)

* Total Quality Management (quality)

* Time-based management (time)

Short introduction: supply chain management as a multi-success factor centred management concept

Case study: the German baking trade (applying the Five Forces Model), strategies for companies providing training (applying the value chain, formulating competitive strategies)

Company goals, company ethics and culture (16 hours)

Basic ethical principles of company leadership: criticism of the concept of shareholder value

Company mission as an expression of company ethics

From the company mission to the company culture

Company culture targets – Schein's multi-level cultural model

Cultural transformation measures in SME'S

Case study: The Body Shop (group 1), Heine Facility Management (group 2)

Financing, risk management (Basel II) (52 hours)

Basic principles of finance

Application of principles to the operational process

Financial cycle

Revenue stream

* ***Outpayment flow***

Payments

Functions of money

Methods of payment

- * Cash payment

- * Semi-cashless payment

- * Cashless payment (bank transfer, direct debit, standing order, cheque, EC card, cashcard, credit card)

Financial planning

Aims: minimising capital costs and securing liquidity

Budget calculations

- * Short-term financial planning (liquidity planning)

- * Long-term financial planning (capital requirements and capital coverage plan)

Rules of financing and capital structure

Vertical and horizontal rules of financing

Optimising capital structure

- * Debt-equity ratio and return on equity

- * Traditional theories on optimum debt-equity ratio

Types of financing

Overview of types of financing

External financing

- * Equity financing (legal form specific)

- Equity financing of companies without going public (owner financing, via investment companies, venture capital companies and holding companies)

Equity financing of companies by floating on the stock exchange

- * Shares

- * Ways of raising capital

Debt financing

Determinants and systemising of external finance

Long-term debt financing

- * Loans

- Basic principles of calculation of interest (commercial interest formula)

- Calculation of compound interest

- Average yield

- Net return/yield

- Sinking-fund calculation (maturing loan, instalment repayment, annuity method)

- Bonds

- Promissory notes

- Zero coupon bonds

- Floating rate notes

Special forms of external financing

- * Participating loan stock

- * Convertible bonds

- * Option bonds

Short-term debt financing

- * Current account overdraft

- * Supplier credit

- * Payment on account

- * Acceptance and discount credit

- * Lombard credit
- * Surety credit
- * Factoring
- Credit standing check
- Creditworthiness check
- * Personal creditworthiness
- * Economic credit standing
- Security:
 - * Reservation of ownership
 - * Surety
 - * Guarantee
 - * Pledge
- Land charge
- Mortgage
- Assignment
- General assignment
- Blanket assignment
- * Collateral assignment
- Internal financing
- Overview of the concepts relating to and types of internal financing
- Internal financing via additional capital tie-up (balance sheet extension)
 - * Cash flow as a financing ratio
 - * Self-financing (raising equity)
 - * Open self-financing
 - * Silent self-financing
 - * Financing from reserves (raising outside capital)
- Internal financing via restructuring assets
 - * Financing via depreciation
 - * Replacement investments/maintenance of assets
 - * Capital release effect
- Lohmann-Ruchti effect (capacity expansion effect)
- Financing via non-scheduled restructuring of assets
 - * Disposal of assets
 - * Rationalisation measures
- Ratings and Basel II
- Ratings
 - * External and internal ratings
 - * Rating process
- The new equity requirements under Basel II
- The way from Basel I to Basel II
- Basel II
 - * Pillar 1: Minimum capital requirements
 - * Pillar 2: Financial supervisory authority monitoring process
 - * Pillar 3: Extended duties of disclosure
- Effects of Basel II on small and medium-sized companies
- Financing via mezzanine capital
- Basel II and the consequences for SME'S

* The three pillars of Basel II

* Ratings procedures

Components of a ratings system

* Special characteristics of company financing in Germany

* Reasons for future credit refusal for SME'S

* Action options for SME'S

Risk management as an action motto against the background of Basel II

* Definition of risk

* Risk identification in SME'S

* Risk management in SME'S: Risk acceptance/risk reduction/risk avoidance/ risk rollover as management options

* Risk controlling in SME'S: formulating risk ratios

Case study on risk management

Investment (24 hours)

Explanation of the concept of investment

Types of investment

* Start-up/initial investment

* Replacement/expansion investment

Investment decision

Decision-making criteria

Central issues of investment planning

* Profitability problems

* Choice problem

* Replacement problem

Static and dynamic procedures for pre-investment appraisal

Static procedures

* Cost, profit, profitability comparison

* Comparison of amortisation period

Dynamic procedures

* Capital value method

* Internal interest flow method

Annuity method

Intercultural skills (24 hours)

Basic principles of intercultural communication and cooperation

* Cultural conditioning

* Cultural differences

* Cultural dimension and company regulations/company cultures

* Working in intercultural teams and groups (in-company)

* Working in intercultural teams (inter-company)

* Sales, purchasing, cooperation, market development

Aspects of personnel development

* Basic knowledge of migration

* EU regulations and their effect on companies

* Conditions in SME'S and demands on employees

* Opportunities via the employment of migrants

- * Formulating and placing job advertisements in the right way
- * Conducting successful job interviews
- * Evaluation and further training of international skilled workers

Practice fields

- * Intercultural interaction situations
- * Intercultural communication strategies
- * Basic rules of international business
- * Conducting intercultural negotiations/interviews

Module 2: Company strategy, management and organisation II

Basic model, structure of the company, production factors (16 hours)

Basic economic principles

Needs

- * Basic needs
- * Cultural and luxury needs

Demand

Goods

- * Free goods versus economic goods
- * Material versus intangible goods
- * Consumer goods versus production goods
- * Durable goods versus non-durable goods
- * Substitution goods
- * Complementary goods

Economic principle

- * Maximum principle
- * Minimum principle
- * Optimum principle

Economic subjects

- * Companies
- * Budgets
- * State
- * Production economies versus consumption economies
- * Isolated economies
- * Simple economic cycle
 - Flow of funds
 - Flow of goods
- * Extended economic cycle

Type of economy

- * Market economy
- * Centrally controlled economy
- * Social market economy
- * System unrelated und system related influencing factors

Classifying business administration as a science

- * Delineation to economics
- * Different perspectives of business administration
 - Functional structuring
 - Genetic structuring
 - Institutional structuring
- * Business administration methods
 - Description
 - Explanation
 - Prognosis
 - Abstraction

Company production factors
 Dispositive factor (company management)
 * **Functions (management, planning, organisation, monitoring)**
 * **Senior management**
 Executive work
 * **Determinants of work performance (capabilities, motivation)**
 * **Remuneration**
 Company resources
 Materials
 Economic production factors
 Soil
 * **Soil in the production process (cultivation, mining, location)**
 * **Environmental; pollution**
 Work
 * **Labour market**
 * **Unemployment**
 Capital
 * **Capital formation**
 * **Types of investment**
 Comparison between macro-economic and micro-economic production factors

Legal forms of companies (16 hours)

Choice of legal form
 Legal form of the company versus operational form
 Overview of legal forms for private companies
 Parameters of choice of legal form
 * Power of direction (managing director/deputy)
 * Legal structure/liability
 * Participation in profit and loss
 * Equity and debt financing possibilities
 * Tax burden
 * Legal provisions in respect of scope, contents, auditing and disclosure of end of year accounts
 Restrictions regarding choice of legal form
 Original forms of legal forms in German Civil Code
 The club
 * Preconditions for foundation
 * Executive bodies of the club: board and members' meeting
 * Liability
 Private companies (under civil law)
 * Association for a common purpose (association of non-traders, associations of self-employed persons, temporary ventures)
 * Foundation
 * Power of direction (managing director/deputy)
 * Legal structure/liability (joint and several)
 * Participation in profit and loss
 * Equity and debt financing possibilities
 Legal provisions in respect of scope, contents, auditing and disclosure of end of year accounts

Excursus: Register of Companies

Excursus: trader and non-trader – regulations of §§ 1 ff. German Commercial Code

Differentiation of the following legal forms by criteria

* Foundation

* Power of direction

* Legal structure/liability

* Participation in profit and loss

* Equity and debt financing possibilities and

* Legal provisions in respect of scope, contents, auditing and disclosure of end of year accounts

Private companies

Relative legal status

Sole trader

Dormant partnership

Unlimited company (OHG)

Limited partnership (KG)

* Unlimited partner versus limited partner

* Excursus: Financing via limited liability capital versus bank credit

Limited companies

Legal persons

Duty of disclosure of limited companies

Limited company (GmbH)

* Executive bodies of the limited company (managing director, shareholder meeting, board of trustees)

Public limited company (AG)

* Executive bodies of the public limited company (board, annual general meeting, supervisory board)

Limited partnership with share capital (KGaA)

* Advantages to be gained by combining the features of a public limited company (AG) and a limited partnership (KG)

Cooperative societies

Taxes and legal form

Income tax

Income tax and corporation tax

Trade tax

Legal form related taxation differences

Formation of particular company structures for the purpose of combining the advantages of private and limited companies, such as a limited partnership with a limited liability company as general partner (GmbH & Co. KG)

Legal regulations for the foundation and establishment of a craft trade company

Trading regulations and crafts code (suggestions for amendments to the crafts code)

The role of crafts trades and registration duties

Measures to promote and facilitate the foundation of craft trade companies

* Financial aid (e. g. DtA start-up money, EKH loans, ERP loans)

* Trades craft organisation company exchanges

* Inter-company further training (e. g. via the Crafts Trades Academy or the Trade Promotion Academy)

Academic promotion of crafts trades (German Institute of Craft Trades)

Economic law I and II (56 hours)

Basic principles of German Civil Code

- * Natural persons
- * Legal persons – legal status
- * Law and capacity to act in law
- * Capacity for tortious liability
- * Declarations of intent
- * Proxy and power of attorney
- * Legal consent and approval

Law of contract

- * Formation of contract (submission, acceptance)
- * Void or provisionally ineffective contracts
- * Contestable contracts
- * Details of law of contract
- * Liability for subcontractors and vicarious agents
- * Time of performance
- * Place of performance
- * Right to retention of goods
- * Ending of contracts
- * Basic contract types under German Civil Code

Purchase contract

- * Rights and duties of the contractual parties
- * Special types of purchase (purchase on approval, purchase in advance, hire purchase)
- * Guarantee claims

Contract for work and labour, contract for work, labour and materials

- * Difference between contract for work and labour and contract for work, labour and materials
- * Rights and duties of the contractual parties
- * Producer's liability
- * Guarantee claims
- * Prices and estimates
- * Cancelling a contract for work and labour
- * Mechanic's lien
- * Rental contract and lease
- * Contract for work and labour

Introduction to construction contract procedures

- * Types of award of contract
- * Types of contract according to type of remuneration
- * Bid documents
- * Type and scope of performance
- * Performance of additional service

Property law

- * Property - possession
- * Chattels (transfer and acquisition)

- * Real estate (transfer and acquisition, land registry, pre-emptive right)
- * Usufruct
- Family law
 - * Equality of men and women
 - * Statutory property regime of a community of goods
 - * Contractual property regimes
 - * Mutual power of agency of married couples
- Inheritance law
 - * Statutory order of succession
 - * Testamentary contract
 - * Last will and testament
 - * Claim to legal portion of estate
- Breaches of contract
 - * Default of payment, delivery and acceptance
 - * Limitation of actions
- General terms and conditions
- Court structure and organisation
- Court reminder and complaints procedure
 - * Jurisdiction of the courts according to type of claim
 - * Jurisdictions
 - * Default summons
 - * Legal recourse
 - * Court hearing procedures
 - * Default judgment
- Enforcement
 - * Preconditions for enforcement
 - * Disclosure statement
- Insolvency procedure
 - * Insolvency procedure
 - * Release from residual debt
- Crafts trade law and industrial law
 - * Overview of the legal regulations governing self-employed status in crafts trades
 - * Duty of registration in the handicrafts register
 - * Prerequisites of the registration
 - * Registration in the handicrafts register without master craftsman qualification
 - * Unauthorised exercise of a crafts trade
 - * Law to combat illegal labour
 - * Deletion from handicrafts register
- Commercial law and product liability
 - * Overview of German Commercial code
 - * Full and non-traders
 - * The company
 - * Register of companies
 - * Consequences of entry in the register of companies
 - * Trading companies
 - * Product liability

Cooperation management, cooperation agreements and resources (12 hours)

Basic idea of cooperation

Integrated services

Structural change in customer and sales markets

Competitive advantages through establishing cooperation agreements

Forms, types and level of cooperation

Structure of cooperation processes

Bottom-up principle of strategic cooperation

Safeguarding the individual company

Legal forms of cooperation agreements

SWOT analysis

Scrutinising capability of cooperation

Establishing a network

Significance of the communication process

Economics (56 hours)

Basic principles and microeconomics

Basic principles

* Economic field of activity

* Scarcity

* Economic principle

* Concept of individual rationality

* Methodical approach to economics

* Theoretical financial modelling

- Assumptions

- Exogeneous and endogenous factors

Markets

* Supply curve

* Demand curve

* Market equilibrium

* Customer's surplus

* Producer's surplus

* Perfect market and polypoly

* Monopoles

- Monopolistic behaviour

- Market result of a monopoly

* Oligopolies

- Volume behaviour

- Price behaviour

* Asymmetrical information

- Hidden intention

- Hidden action

- Hidden characteristics

Companies

* Companies as a place of combination of production factors

* Transaction costs

* Organisation costs

* Principal-agent relationship

State

* Functions of the state

* Property rights

* External effects

- Positive external effects

- Negative external effects

- Free rider problem

- Prisoner's dilemma

* Types of goods

- Public goods

- Club goods

- Private goods

- Public goods

* Decision-making in a democracy

* Interest groups

* Public administration

Budgets

* Budget constraint line

* Indifference curves

* Optimum budget consumption decision

Macroeconomics and economic policy

Transformation curve

Gross national income

Gross domestic product

Nominal versus real factors

Shopping basket and inflation rate

Growth rates

Individual components of GDP

* Important facets of national income

* Consumption function

* Investment function

Economic policy

* Economic problems

* Economic aims

* Basic economic positions

* Economic scope of action

* Economic effects

Fiscal policy

* Economic cycle

* Aggregative demand

- Consumption function

- Investment function

- State demand

- Foreign demand

- Savings function

* Aggregative supply

- * Effects of fiscal policy
 - * Multiplier processes
 - * Instruments of fiscal policy and their effect
 - * Anti-cyclical fiscal policy
 - * Effects of fiscal policy on the commodity market
 - * Problems of fiscal policy
- Monetary policy
- * Functions of money
 - * Demand for cash (Keynes)
 - * Money supply
 - * Different money supplies
 - * Money supply expansion
 - * Quantitative equation
 - * Inflation/deflation
 - * Tasks of the European Central Bank
 - * Maastricht criteria
 - * Basic monetary positions
 - * Monetary instruments
 - * Effects of monetary policy on the money and commodities market
 - * Effects of monetary union

Module 3: Process organisation and communication

Process management (16 hours)

Review of the basic principles of operational structures

Structural techniques of operations: decision tables, block diagrams, network planning technique

Quality gates

Exercise: creating an operational plan

Basic principles of process management:

- * Definition of process
- * Process orientation versus performance and object orientation
- * Definition of processes
- * Decomposition of processes
- * Sequencing and time analysis
- * Allocation of process sections to job positions
- * Coordination of processes

Problem areas of process management in SME's: Process standardisation as a danger for craft trade companies

Case study on process management in SME's

Time management, working time models (16 hours)

Introduction and basic principles of flexible working

Working time models

Flexibilisation check for SME's

Individual time management and workplace organisation

Process time, measuring time efficiency

Organisational and operational structures (16 hours)

Basic concept of organisational structures

Job position formation and types of job position

Leadership systems

Basic principles of operational structures

Exercise: job profile/process diagram/organigram

Case study: change of leadership in a craft trade company

Organisational development, behaviour oriented organisational theory (24 hours)

Calculating requirement for reorganisations: benchmarking as a possible catalyst for reorganisation projects

- * Basis idea of benchmarking
- * Approaches

Activities within the framework of reorganisation:

- * Strategic phase: establishment of a steering committee, working out visions and strategies, definition of the core processes
- * Draft phase: replanning processes, improving existing processes, estimating chances of realisation, stipulation of those responsible

* Realisation and control phase: implementation of the new business processes, monitoring operations

* Improvement phase: continuous improvement process, Kaizen, establishment of a learning organisation –

Learning models

Change Management as a key supporting reorganisation measure

* Basic idea and development of change management

* Implementation of change management: visualisation and communication of complex interests, development of perspectives, mobilisation of employees

* Success factors of a change management project

Economic basic principles of institutional organisation

The Cyert and March model

The March und Olsen model

The Tullock model

The Downs model

Project management (16 hours)

Concept and aims of project management

Components of project management

Phases of project management

Project planning:

* Project structure planning

* Process and time planning

* Resources planning

* Cost/budget planning

Project management:

* Allocating tasks

* Documentation

* Presentation and final report

Use of IT in project management: example of MS Project

Selected problem fields of project management: problems of a structural and personal nature and effects on the demands made on the project leader

Case study on project management: individual project planning followed by a presentation

Rhetoric and presentations (40 hours)

Concept and aims of rhetoric

Inner basic principles of rhetoric

Personality of the speaker

Aim and power of persuasion

Inhibitions – ways of overcoming them

External basic principles of rhetoric

Verbal and non-verbal methods

How does communication work?

Possibilities of efficient communication

Supporting and defensive communication

Feedback

Criticism and recognition/critical discussion

Dealing with conflicts
What goes to make up motivation?
Role and management task of the line manager
Delegation
Negotiation and conflict management

Chairing meetings (8 hours)

Background knowledge on methods of chairing meetings
Role and task of the chair
Prerequisite for successful meetings
Phases of group meetings
Visualisation techniques

Negotiations, Harvard negotiation model (24 hours)

Negotiation styles
The solution oriented negotiation style
Separating people and problems
Concentrating on interests
Not allowing positions to become entrenched
Application of neutral or objective evaluation criteria
How to deal with unfairness)

Orientation towards TOEFL

Test/commercial English (104 hours)

Preparation for the TOEFL test
Course book: Cambridge Preparation for the TOEFL TEST
Guide and practice tests
Grammar and vocabulary exercises
Support via audio CD
Business English, Basic principles: Double Dealing
Authentic business vocabulary and language form

Module 4: Personnel planning and the motivational process (20 hours)

Historical development of personnel management

Administrative phase

Recognition phase

Integration phase

Significance and arrangement of personnel management depending on the size of the company

Tasks of personnel management

Targets of personnel work

Provision and maintenance of optimum workforce potential

Coordination of company and employee interests

Promoting motivation and performance ability

Management of qualitative and quantitative personnel measures

Securing a peaceful workplace

Structure of remuneration and social policy

Personnel planning, acquisition, induction and remuneration

Qualitative and quantitative personnel planning

Personnel requirement planning

Personnel deployment and holiday planning

Personnel acquisition and selection (job advertisement, job application, evaluation, appointment and introduction to the company)

Personnel management

Using and following up job profiles

Forms of remuneration

Wages/salary accounting

Customary forms of remuneration (recording and monitoring hours worked)

Salary and wages accounts

Social security and tax accounts

Conducting employee interviews (16 hours)

Basic behavioural attitudes in the interview process, case study examples

Probationary period interview

Recruitment interview

Appraisal interview

Feedback interview

Salary, promotion interview

Further training interview

Employee motivation (12 hours)

Basic knowledge of motivational theory

Models of man

Individual behaviour within the perspective of motivational theory

Theoretical content and practice related aspects of motivated behaviour

Development of individual motivational structures and ways of changing them

Determining factors of work performance

Intrinsic motivation

Performance potential
Willingness to perform.
Designing an employee survey
Structural data
Closed questions
Open questions
Semi-open questions
Contents of the questionnaire
Scaling answers
Evaluation of employee questionnaires.

Personnel controlling (12 hours)

Company suggestion scheme
Establishment of a suggestion scheme
Structure of a suggestion scheme
Process of making a suggestion
Suggestion forms
Dealing with suggestions
Learning from suggestions.

Key personnel data
Personnel budgets
Personnel cost budgets
Turnover and absenteeism rates
Error rates
Complaints, potential performance of employees
Personnel structure.
Written warnings in business practice
Correspondence with employees, references, written warnings etc.
Management errors, management Kaizen tools and strategies

Employment and social law, health and safety (40 hours)

Employee
* Definition
* Delineation to other employment contracts
Employment contract
* Form and formation of the employment contract
* Contractual obligations of the employee
* Contractual obligations of the employer
* Malperformance and compensation claims
* Holiday rights including the Maternity Protection Act and Parental Leave Act
Sick pay
* Temporary employment contracts
Ending the employment contract
* Agreement to terminate a contract
* Notice
* Extraordinary dismissal

- * Statutory notice
- * Unlawful ending of the employment contract
- * Handing over working papers
- Protection against wrongful dismissal *
- General protection against wrongful dismissal
- * Special protection against wrongful dismissal (workers' council members, youth representatives, employees doing military service, pregnant and severely disabled employees)
- * Protection against wrongful dismissal during mass redundancies
- Collective wage agreements
- * Parties to collective wage agreements
- * Being bound by collective wage agreements
- * Contents and form of the collective wage agreements
- Works constitution
- * Establishment of workers' councils and youth representation committees
- * Rights and obligations of the workers' council
- * Cooperation between employer and workers' council
- * Cooperation and co-determination rights of the workers' council
- * Rights of the individual employee
- Health and safety
- * Working time
- * Youth employment protection
- * Protection of young people in public
- * Protection of home workers
- * Maternal protection
- * Protection of the severely disabled
- * Other health and safety issues (general protection against danger, health and safety officers, company doctors)
- Employment jurisdiction
- Social security law
- * Social security in general (purpose, historical development, organs)
- * Health insurance
- * Accident insurance
- * Pension insurance
- * Old-age provision for self-employed crafts workers (Crafts Workers' Insurance Act)
- * Unemployment insurance
- * Care insurance
- * Other social security institutions (child support allowance, supplementary benefit, social jurisdiction)
- * Private insurance law
- * Purpose of private insurance
- * Insurance branches
- * Personal insurance (health, life, accident and collective insurance)
- * Property insurance and insurance against losses (theft, fire, glass insurance and the like, liability insurance)
- Capital formation law
- * Purpose and aim of capital formation
- * State assistance for capital formation

* Capital Formation Act

Personnel development, investment in initial and continuing vocational education and training (12 hours)

Personnel support and development

Definition of term

Targets – significance for the company

Planning

Contents

Instruments

Ways (methods)

Initial and continuing vocational education and training

In-company training, significance

Employee training and continuing training

Calculation of requirements, planning and implementation

Knowledge of important continuing training possibilities, e. g.

* In-company (internal) and external measures, sources of information

* Retraining/further training for promotion, full-time/part-time (in-service training)

* Qualifications (certificates, examinations)

Careers structure and careers development

Consciousness of the importance of a recognised apprenticeship for a career

The vocational and educational training route

Significance as an alternative to school-based educational systems

* Recognised training occupations

* Specialist worker, specialist diploma (Fachwirt), master craftsman

* Degree level studies in business administration (Betriebswirt), degree level studies in technical business administration (Technischer Betriebswirt) (Chamber of Crafts and Trades, Chamber of Commerce and Industry, BA, technical university)

* Possibilities of promotion

Job rotation

Job enlargement

Job enrichment

Training the trainer (72 hours)

General basic principles

* Familiarity with the reasons for in-company training

* Familiarity with the factors influencing training

* Legal framework conditions applying to training

* Participants in training and those involved in the training process

* Requirements in respect of suitability of trainers

Planning training

* Selecting training occupations

* Monitoring the suitability of the training company

* Stipulating the organisation of the training

* Agreeing organisation and contents with the vocational school

* Creating a training plan

* Stipulating an assessment system

Recruiting trainees

- * Drawing up selection criteria
- * Being involved in the recruitment process
- * Conducting job interviews
- * Involvement in concluding the contract
- * Organising statutory entries and registrations
- * Planning induction
- * Planning the probationary period

Training at the workplace

- * Selecting and preparing the workplace
- * Preparing for changes in the work organisation
- * Providing a practical guide
- * Promoting active learning
- * Promoting professional action competence
- * Implementing monitoring of learning
- * Conducting appraisal interviews

Promoting learning

- * Providing a guide to learning and working methods
- * Ensuring learning success
- * Evaluating interim tests
- * Reacting to learning difficulties and behavioural problems
- * Taking cultural differences into account
- * Cooperating with external agencies

Guiding groups

- * Giving short lectures
- * Conducting learner interviews
- * Taking a lead in the training process
- * Selecting and using media
- * Promoting active learning in groups
- * Training in teams

Finishing training

- * Preparing for examinations
- * Registering for examinations
- * Writing references
- * Ending/extending training
- * Indicating possibilities of further training
- * Being involved in examinations

Module 5: Provision of technical infrastructure

IT and machine technology (16 hours)

Overview of modern technologies in crafts trades

Definition and concept of ICT

Hardware and software basic principles

Operating systems

Internet/Intranet

Open source structure

Saving resources and energy

Process automation

* CIM

* CAD

* CAP

* CAM

* CAQ

Networked technologies

Laser technology

Computer-aided digitalised customised manufacture

Investment in the use of new technologies

Technology transfer.

Data protection and security of information

Production and resources management (12 hours)

Basic principles

Classification of production within the company

Production as a function

Production as a transformation

Basic structures of transformations

Scientific determinants

Technical determinants

Output efficiency

Input efficiency

Production and cost theory

Return function

* Marginal returns

* Average returns

Cost function

* Fixed costs

* Variable costs

* Average costs

* Marginal costs

Production of a company

Production functions

Limitational productions functions

Substitutional production functions

Production surface

Least cost combination

Type B production function (Gutenberg Production Function)

Structure of production

Production volume

* Unit production

* Batch production

* Series production

* Mass production

Organisational forms of production

* Workbench production

* On site production

* Workshop production

* Group production

* Serial production

* Assembly line production

Production planning

Long-term Production planning

Short-term Production planning

* Without capacity restriction

* With capacity restriction

Several products, one bottleneck

Two products, several bottlenecks

* Batch size planning

* Through put scheduling

* Capacity scheduling

* Machine utilisation planning

Production planning and management

CIM

* CAD

* CAP

* CAM

* CAQ

Just in time

Kanban

The IT process: provision and maintenance of IT resources (16 hours)

Planning and acquiring IT systems

IT support

* Data processing centre

* Network

* Server

* Intranet

* Hardware and software

* Managing and archiving documents

* Securing data

* User support

Overview of modern technologies in craft trade companies

ERP software for the implementation of commercial processes (SAP, Peoplesoft, Navision)

Argumentation for and against introducing standard software in SME's

Internet technology as a driver of change across the whole of economic life

Adaptation of Internet technologies in SME's: virtual market places (e-procurement, e-Selling, e-learning)

The mobile company - mobile applications to support SME's

Case study: potential for improvement by adapting technologies in companies providing training

An introduction to facility management, including space management (8 hours)

Building life cycle

Cost distribution over life cycle

Buildings planning

Buildings use,

Task areas of facility managements (FM)

* Technical FM

* Commercial FM

* Infrastructure oriented FM

* Space management

Knowledge and information management (12 hours)

Concept and basic principles

Benefits and success factors

Areas of knowledge management

Components of knowledge management

* Aims of knowledge

* Identifying knowledge

* Creating and saving knowledge

* Using and losing knowledge

* Promoting knowledge

IT and the Internet (48 hours)

Windows und Office Suite

* Overview of the Windows user interface (focus: Excel)

* Overview of Office applications

What is the Internet?

History of the Internet

Structure and benefit of the Internet

Internet services

Calling up, saving and printing websites

Practical surfing tips

Website synchronisation

Search engines and search strategies

Planning Internet research

Communication with NetMeeting

Chat meetings

Internet rules
Downloading files from the Internet
Using FTP

Module 6: Marketing and obtaining orders

The basic principles, aims and tasks, concepts of marketing (32 hours)

Basic principles of marketing

- * The importance and changing significance of marketing
- * From the seller to the consumer market
- * Form of market
- * Market analysis
- * Company analysis
- * Competition analysis
- * Environmental analysis
- * Marketing strategy
- * Marketing aims
- * Marketing mix
- * Price policy
- * Product policy
- * Distribution policy
- * Communication policy
- * Stipulating the marketing plan, measures, budget
- * Product related marketing planning

Marketing research (8 hours)

Definition

Concept and tasks of marketing research

Methods of market research

Methods and forms of market prognosis

Motive research

Opinion research

Association research

Product policy and Strategies (8 hours)

Definition of product policy

Product innovations

Process of product management

Tasks and product life cycle

Finding and selecting ideas

Profitability

Product development and design

Product testing und launch

Product controlling

Types, concepts and features of marketing strategies

Market choice, market segments

Use of strategic analytical instruments, life cycle analyses, positioning analyses

Portfolio analyses

Cultivating the market

Public relations, survey methods (8 hours)

Tasks

Aims and delineation of public relations

Methods and instruments of public relations

Public relations for small and medium-sized companies

Practical marketing, obtaining orders (32 hours)

Practical marketing

* Customer care

* The written offer

* Correspondence with customers

* Maintenance contracts

* Customer interviews

Within the framework of a customer contact programme

Within the framework of settling disputes between the customer and the company

* Goodwill

* Knowledge of arbitration and mediation agencies and their remits

* The Internet as a marketing instrument: strategies, tools, implementation

Sales interview, cold selling and telephone selling (32 hours)

Cases studies and practical exercises

Sales promotion (8 hours)

Trade fairs and exhibitions, events

Planning, implementation, monitoring, budgeting

Customer care and loyalty, key figures (16 hours)

Company image

Measurement of product and service quality

Guarantees

Loyalty within customer relations, the bonus programme as an instrument of customer loyalty

Product and service after-sales care

Comparisons of performance against that of other suppliers.

CRM - Customer Relationship Management for SME's, strategies and concepts

Customer satisfaction models, measurement methods (16 hours)

Customer satisfaction models

Gap model

Attitude and satisfaction

Event and factor oriented models

Methods of measuring customer satisfaction

Designing an customer questionnaire

Structural data

Closed questions

Open questions
Semi-open questions
Contents of the questionnaire
Scaling answers
Evaluation of customer questionnaires.

Active complaints management (8 hours)

Establishment of a complaints management scheme
Process of making a complaint
Complaints forms
Dealing with complaints
Learning from complaints.

Practical statistics (16 hours)

Basic principles
Definition and areas of application
General approach to statistics
* Planning
* Survey
* Preparation of results
* Analysis
* Interpretation
Samples
Population
Characteristics
* Qualitative characteristics
* Quantitative characteristics
* Ordinal characteristics
* Discreet characteristics
* Constant characteristics
Descriptive statistics
Absolute frequencies
Relative frequencies
Relative frequencies in percent
Accumulated frequencies
Frequency tables
Graphical representation
* Bar chart
* Pie-chart
* Histogram
Forming classifications
Statistical ratios
* Mode
* Median
* Mode value
* Mean value
- Arithmetical formula

- Balanced arithmetical formula
- Harmonic formula
- Geometric formula
- * Scatter
- * Variance
- * Range
- * Percentile (25 %, 50 %)
- * Variation coefficient

Distribution functions

- * Symmetrical distributions
- * Right skewed distribution
- * Left skewed distribution

Standardisation

Probability calculation

Random experiment

Act of God

Sample space

Events

Complementary events

Probability concept

Probability rules

- * Addition law
- * Multiplication law

Laplace probability theory

Conditional probabilities

Bayes' rule

Combinatorics

Probability calculation and statistical distribution

Statistics in the company

Module 7: Materials management, order processing and execution

Materials management, procurement and warehousing (24 hours)

Basic principles
Tasks and goals of materials management
Capital tie-up versus degree of readiness for delivery
Functions of materials management in the company
Logical principle (optimum materials management)
Handling equipment
Fixed storage versus flexible storage
Management of materials in stock
Inventory control
Warehousing costs
Warehousing key figures
Warehouse security

Process of procurement (24 hours)

Progress supervision
Goods inwards
Invoice monitoring

Stock management and transport (32 hours)

Stock management
Warehouse management
Warehousing costs
Stock planning and control
Types of transport

Manufacturing procedures, order allocation, workshop management (24 hours)

Manufacturing procedure criteria
Manufacturing programme planning
Workshop management

Facility management II, diversification and outsourcing (8 hours)

Diversification
* Horizontal
* Lateral
* Vertical
* Aims
Outsourcing
* Concept
* Necessity

Module 8: Invoicing, accounting systems and tax

Functions and areas of accounting systems (8 hours)

Economic principle

Structure and basic concepts

Overall concept

Bookkeeping, invoicing and historic costing (72 hours)

Commercial accounting systems

- * Functions and structure

- * Concept, functions and significance

- * Overview/illustration

Bookkeeping duty

- * Bookkeeping duty according to commercial law

- * Bookkeeping duty according to tax law

- * Beginning and end of bookkeeping duty

- * Duty to keep business records

- * Reliability of the accounting record

- * Deficiencies in bookkeeping and their consequences

Bookkeeping systems

- * Single entry bookkeeping

- * Double entry bookkeeping

- * Types of ledger used in double entry bookkeeping

- * Original entry ledger

- * General ledger

- * Subsidiary and auxiliary ledgers

- * Accounts receivable, accounts payable

- * Investment accounting

- * Inventory accounting

- * Wages and salary accounting

Basic principle of bookkeeping

- * Stock taking/types of stocktaking

- * Inventory

- * Balance sheet

Double entry bookkeeping

- * Restructuring of company assets

- * Changes in company asset

Transition from balance sheet to account

- * Concept and functions of accounts

- * Inventory accounts

- * The capital account

- * Private accounts

- * Profit and loss accounts

- * Overview of accounts

- * Entry formula

Movement of goods

- * Entries for goods (4 account model)

- * Key figures for goods

VAT

- * The VAT account

- * The input tax account

- * Closing VAT accounts

Personal accounts

- * Accounts receivable

- * Function and nature of accounts receivable

- * Accounts payable

- * Function and nature of accounts payable

- * Closing personal accounts

Particular entries

- * Entries for movement of goods

- * Costs of acquisition and sale

- * Discounts, cash discounts and vouchers

- * Loss and spoilage of goods

- * In-company consumption of goods

- * Entries for receivables

- * Bad debts

- * Del credere

- * Individual adjustment of value

- * General adjustment of value

- * Writing back adjustments of value

- * Wages entries

- * Entries for credits and loans

- * Taking out credits

- * Credit repayment

- * Interest payments

- * Debt discount disagio

IT bookkeeping (8 hours)

Selected bookkeeping examples

End of year accounts, profit and loss, balance sheet (40 hours)

Company assets and their evaluation

- * Company assets

- * Necessity of separation from private assets

- * Requisite company assets

- * Requisite private assets

- * Peripheral assets

- * Partial business use

- * Real estate

- * Measures of valuation

- * Acquisition costs

- * Manufacturing costs

- * Reduced current value
- * Depreciations/deductions for wear and tear
- * Straight-line depreciation
- * Depreciation according to performance
- * Reducing balance depreciation
- * Depreciation of buildings
- * Beginning of depreciation
- * Depreciation for acquisitions made in the course of the year
- * Depreciation for retirement of assets
- * Low value assets
- * Evaluation of company assets
- * Depreciable fixed assets
- * Non-depreciable fixed assets
- * Current assets
- * Receivables
- * Liabilities
- * Private withdrawals
- * Private investments
- End of year accounts
- * Basic principles of commercial law
- * Order of work for end of year accounts
- * Delineation of company/private
- * Car costs
- * Telephone costs
- * Non-deductible company expenditure
- * Withdrawal of goods
- * Intangible assets
- * Pre-paid expenses and deferred charges (accruals)
- * Other accounts receivable or payable
- * Reserves
- * General ledger trial balance
- Special circumstances relating to private/limited companies
- * Equity of private companies
- * Withdrawals, investments, profit account
- * Capital stock of the limited company
- * Retained earnings brought forward
- * Dividends
- * Director salaries
- * Hidden profit distribution
- Income statement
- * Scope of personal application and significance
- * Income statement as a sub-type of § 4 (1) German Income Tax Law (EstG)
- * Company revenues – company expenditure
- * Treatment of VAT in the income statement
- * Differences between income statement and § 4(1) EstG
- * Changing method of profit determination
- * From income statement to § 4 (1) EstG

- * From § 4 (1) EstG to income statement
- * Hardship cases
- IT – bookkeeping
- * Presentation of the system
- * Entering the various vouchers
- * Closing entries
- * Further possibilities of IT bookkeeping
- Balance sheet analysis
- * Evaluation of the balance sheet
- * Evaluation of P & L
- * Overall evaluation of a company
- * Evaluation in terms of liquidity
- * What if evaluation (forecasting)

Company assets and their evaluation (8 hours)

Profit determination models
 Comparison of company assets

Cost and results accounting (56 hours)

Integration of cost and results accounting into the accounting system
 Basics of cost and results accounting
 Concept of accrued expenses and costs

- * Non-operating expenses
- * Operating expenses = basic costs
- * Imputed costs (other costs, additional costs)

Concept of accrued income and results

- * Non-operating income
- * Operating income = basic results
- * Imputed production (other results, additional results)

Basic principle of the comparative cost method

- * Cause and effect guideline
- * Ability to bear guideline
- * Principle of average

Cost type accounting
 Functions of cost type accounting
 Structural criteria of the cost concept

- * Allocation of costs

Direct costs
 Extraordinary direct costs
 Overhead costs

- * Costs varying with level of activity

Variable
 Step-function costs
 Fixed costs
 Material costs

- * Settlement method
- * Inventory method

- * Retrograde method
- Imputed costs
 - * Imputed depreciations
 - * Imputed risks
 - * Imputed interest
 - * Imputed rent
 - * Imputed entrepreneur's remuneration
- Cost centre accounting
 - Functions of cost centre accounting
 - * Correct cause and effect allocation of overhead costs
 - * Cost control
 - Implementation of cost centre accounting
 - * Cost centres
 - Primary cost centres
 - Secondary cost centres
 - * Cost distribution/overhead allocation sheet
 - Distribution of primary overhead costs to cost centres
 - Allocation of cost centre direct costs
 - Allocation of cost centre overhead costs
 - Implementation of operational cost allocation
 - Secondary overhead costs
 - Direct method/block method
 - Stepladder/step method
 - Mathematical method/equation method
 - Derivation of overhead surcharges of the primary cost centres
 - Cost unit object accounting
 - Function of cost unit object accounting
 - * Determination of cost of sales = calculation
 - The calculation procedure and its scope of application
 - * Job order costing as a continuation of cost centre accounting
 - Serial production/individual production
 - Summary surcharge calculation
 - Differentiated surcharge calculation
 - Consideration of differences in production and sales
(Stock changes)
 - Pre-calculation/post-calculation
 - Commercial calculation method for determining gross sales price
 - Mark-up for profit and risk
 - Cash discount/discount
 - VAT
 - * Calculating machine hourly rates
 - Reasons for the introduction of machine hourly rates
 - Machine-dependent manufacturing costs versus varying overhead costs
 - Consideration and effect of the respective order situation
 - * Calculation of hourly cost of tradesmen
 - * Process costing
 - Mass production

One-level, two-level and multi-level process costing
Process costing with production coefficients
Batch production
Process costing with equivalent figures
* Excursus: joint product costing
Joint product manufacturing
Residual value method
Market value method

Cost unit accounting (short-term profit and loss accounting)

Functions and aims of cost object period costing
Implementation of short-term profit and loss accounting
* Total cost type of short-term results accounting
* Cost of sale type of short-term results accounting
* Cost unit period accounting
Distribution of costs to products or product groups
Cost control
Partial costing
Full absorption costing versus partial costing
Development of partial costing from the problems of applying full absorption costing
Concept of costs relevant to decision-making (variable costs)
Contribution margin accounting
* Introduction to contribution margin accounting
Unit contribution margin
Overall contribution margin
* Single stage contribution margin accounting
Calculation of net revenue/operating income
Income differences between full absorption costing and partial costing
* Areas of application of contribution margin accounting
Calculation of the break-even point (mathematical, graphical)
Optimum production programme planning
- Determination of available capacity
- Tackling free capacities
- Tackling exhausted capacities (planning for bottlenecks)
- In-company production or external supplier
Calculating the short-term bottom price
- Tackling free capacities
- Tackling exhausted capacities
Deciding whether to take on additional orders
Standard costing
Integration of standard costing into the cost and results accounting
Basic principles of standard costing
* Functions and aims of standard costing
* Calculation of standard costs and standard level of activity
* Implementation of flexible standard costing on a full cost basis
* Ascertaining the company's actual situation (actual activity, actual costs)
* Conversion of anticipations data to the actual situation

Calculation of nominal condition (target costs)
Calculation of the standard costing rate and the standard costs
* Variance analysis
Price variance
Usage variance (economy of work)
Activity variance (covering fixed costs)
Overall variance
* Graphical representation of standard costing
Activity based costing

Overview of tax law, comparison with international tax law (32 hours)

VAT
Income tax
PAYE
Corporation tax
Trade tax
Inheritance tax and gift tax
Basics of other taxes
Comparison with international tax law
Tax procedures
Taxation of private and limited companies

Module 9: Controlling and quality management

Controlling methods and procedures (48 hours)

Basic principles of controlling

Introduction/defining the concept

Tasks of controlling

Functions of controlling

Levels of controlling

Controlling organisation

Selected strategic controlling instruments

* Experience curve analysis

* Life cycle costing

* Portfolio analysis

Selected operative controlling instruments

* Controlling reports

* Break-even calculation

* Ratio systems

* Profitability analysis

Strategic positioning within the competition

Transferring desired position into structural organisation measures

Realisation of desired positioning by operative means

Controlling ensuring the quality of management decision-making

Provision of information

Case study/exercise in the application of controlling instruments in SME's

Performance measurement, including benchmarking (16 hours)

Review of the basic principles of controlling

Performance measurement ratios systems:

* DuPont Scheme

* Economic Value Added (EVA)

The balanced scorecard as an integrated performance measurement and risk management instrument:

* Basic principles

* Derivation of strategic aims and cause and effect relationships

* Stipulation of measuring variables and target values

* Selection of relevant perspective, depiction in the scorecard

Case study: formulation of a balanced scorecard for a craft trade company

Benchmarking

Calculating key figures

Types or areas of operational key figure calculation

Practical approaches to calculating and applying key figures in the crafts sector

Statistical evaluations

Company comparisons

Data collection

Preparation and presentation of company specific data

The major areas of special operational statistics
(Turnover, sales, personnel, stock statistics),
In-company period comparison and inter-company operational comparisons.

IT controlling (16 hours)

Collation of business data using Excel

Trust management (8 hours)

Security principle

Level of trust

Symbolic controls

Quality management systems and procedures (36 hours)

Quality concepts and quality definitions

Evolution of quality management: from ISO 9000 to EFQM

Concept of Total Quality Management

* Philosophy

* Quality oriented marketing/sales

* Quality oriented research, development and construction

* Quality oriented procurement

* Quality oriented production

* Quality oriented management

TQM and the person

* Quality and motivation

* Quality motivation measures

* Group work – action groups – quality circle

The EFQM model, evaluation of a company according to EFQM

The process of self and external assessment

Facilitator criteria

* Leadership

* Policy and strategy

* Employees

* Partnerships and resources

* Processes

Results criteria

* Customer related results

* Employee related results

* Company related results

* Key results

Quality management models (24 hours)

Explanation of various models

Person, product and process certification (16 hours)

Certificates

Initial certification

Certification agency
Certification companies
Process of certification
Certification solution

Bachelor examination

Bachelor thesis (148 hours)

Examination preparation (48 hours)

Elective courses

Basic principles of mathematics for business administration (12 hours)

Construction contract procedures (16 Std.)