

	Understanding and controlling business activities	ECVET Unit no. 2
	BeKoSch	Level 2
		Credit points 10%

Knowledge	Skills
<ul style="list-style-type: none"> • no booking without documents • commercial register entries • statistics • inventory • revenues and expenditures • profit and loss account • financial indexes • different types of diagrams 	<p>The students are able to:</p> <ul style="list-style-type: none"> • indicate profits and expenses • create an inventory (under supervision) • calculate profits using loss accounts • identify different costs • calculate profits on sales (under supervision) • calculate the rate of return using financial indexes • identify internal and external documents for register entries • identify different types of charts • understand double-entry bookkeeping for profit and loss accounts • outline the financial statement • assign business transactions referring to credits and debits • describe a profit and loss account
Competences	
<p>The students are able to</p> <ul style="list-style-type: none"> • carry out basic commercial calculations according to specifications • calculate costs of purchasing and sales (under supervision) • check operating results • use industry software (under supervision) • outline simple graphs (under supervision) 	

 European Transfer of Traveller Vocational Education	Understanding and controlling business activities	ECEVET Unit no. 2
	BeKoSch	Level 3
		Credit points 10%

Knowledge	Skills
<ul style="list-style-type: none"> • no booking without documents • business transactions • from the inventory to the balance sheet • bookkeeping entries • profit and loss account • return on investment and profitability • using graphs and diagrams 	<p>The students are able to:</p> <ul style="list-style-type: none"> • analyze profit and expenditures independently • carry out an inventory • distinguish between profits and loss account • calculate different costs • understand profits on sales • explain the profitability • organize documents for the land register • use different charts and diagrams • set up a profit loss account • carry out the financial statements • carry out a single entry • book increase and decrease independently • explain a profit and loss account
Competences	
<p>The students are able to</p> <ul style="list-style-type: none"> • calculate purchasing and sales costs • summarize operational accounting • use software for booking entries • to use diagrams to present financial indexes • analyze the profit • use and implement software updates 	

	Understanding and controlling business activities	ECVET Unit no. 2
	BeKoSch	Level 4
		Credit points 10%

Knowledge	Skills
<ul style="list-style-type: none"> • commercial registers • documentation of business transaction • from the inventory to the balance sheet • profit and loss account • investment and profit • presenting graphs and diagrams • double-entry bookkeeping 	<p>The students are able to:</p> <ul style="list-style-type: none"> • differentiate the expenditure to revenue • create an inventory to develop a balance • interpret a profit and loss account • plan different costs • evaluate the return on sales • assess the viability • transfer internal and external documents independently in the land register • implement financial indexes in appropriate charts • evaluate the double-entry bookkeeping • evaluate the balance of business cases • change the entry considering increase and decrease • explain a profit and loss account
Competences	
<p>The students are able to</p> <ul style="list-style-type: none"> • evaluate and develop accounting operations • analyze arguments for improving sales figures • calculate purchasing and sales costs and assess profitability • using financial indexes to increase profit • review and talk about criticism • adapt software automatically 	