

# Overview of the learning situations

## 1. Evaluating the competitiveness of businesses

- a) Analyzing business goals and classifying them into a goal system
- b) Reasoning the meaning of business culture and business image for efficiency and competitiveness
- c) Analyzing the market situation of a business and reasoning its potentials for success
- d) Using information from accounting, especially from the balance sheet as well as the income statement, in order to analyze strengths and weaknesses of a business
- e) Using information from management and financial accounting for the decision making process
- f) Applying legal regulations, especially in the fields of industrial and skilled crafts law, for analyzing business goals and concepts

**80 hours**

## 2. Preparing, carrying out and evaluating foundation and acquisition activities

- a) Reasoning the meaning of personal requirements for the success of being self-employed
- b) Depicting and evaluating the economic, social, and cultural relevance of the skilled crafts as well as the benefit of being a member of the skilled crafts organization
- c) Explaining and evaluating possibilities of using consulting services as well as support for founding and taking over a business
- d) Making and reasoning decisions regarding the location, business size, personnel requirements, as well as the equipment and facilities of a business
- e) Developing and evaluating a marketing concept for a market launch
- f) Establishing and reasoning an investment plan as well as a financing concept; creating a profitability forecast and carrying out liquidity planning
- g) Deriving and reasoning the legal form from a business plan
- h) Applying legal regulations, especially in the fields of civil law as well as corporate and tax law, that relate to the foundation and acquisition of skilled craft businesses
- i) Reasoning the necessity of private risk provision as well as private pension and explaining its opportunities
- j) Depicting and reasoning the meaning of personal aspects as well as business and legal components within a business plan

**70 hours**

## 3. Developing strategies for corporate governance

- a) Evaluating the meaning of structural and process organization for the development of a business; making modifications
- b) Evaluating developments in product and service innovations as well as market conditions - also in an international context - for deriving growth strategies
- c) Reasoning the use of marketing tools for sales and the purchase of products and services
- d) Deriving changes in capital requirements from the investment, finance, and liquidity plan; depicting alternatives in capital procurement
- e) Working out and evaluating concepts for personnel planning, staffing, and qualification as well as depicting personnel management and personnel development tools
- f) Considering the regulations of labor and social insurance law for the development of a business strategy
- g) Depicting chances and risks of cooperation between businesses
- h) Using management accounting tools for development, monitoring, enforcement, and modification of business goals
- i) Depicting tools for the enforcement of outstanding claims as well as reasoning their application
- j) Depicting and reasoning the necessity for business succession planning - also in terms of inheritance, family, and tax law regulations
- k) Examining the necessity of initiating insolvency proceedings on the basis of business data; explaining consequences from insolvency law for the continuation or liquidation of a business

**90 hours**