

## Curriculum for the Secondary College for Business Administration

### I. GENERAL EDUCATIONAL OBJECTIVE

The Secondary College of Business Administration covers five grades and is designed in accordance with § 65 and § 74 point 1 of 'Schulorganisationsgesetz' to acquire higher economic education and training for all economic sectors. In the framework of the education at a Secondary College for Business Administration general and business-oriented education is imparted in an integrated form. The education and training at the Secondary College for Business Administration ends with a 'Reifeprüfung'-Certificate and TVE-Diploma, leads to university entrance qualifications and enables to practice higher professions in the business field.

The education and training is equally based on the aims of employability and studiability. A comprehensive Entrepreneurship Education which enables students to act as entrepreneurs, employees and consumers in an active and responsible way and, therefore, to shape the economy and the society is of central importance.

After graduating from a Secondary College for Business Administration the students have the competence

- to use their comprehensive and interconnected economic knowledge as well as their practical experience in their professional field of action and in any life situation,
- to play an active and responsible role as entrepreneur, employee and consumer,
- to find creative and demanding solutions for economic problems,
- to collect and evaluate the information necessary for solving tasks themselves as well as to use information and communication technologies,
- to work in a team and to take responsibility,
- to communicate in correct German as well as in the foreign languages acquired at school situation-specifically,
- to deal with religions, cultures and ideologies, to take part in cultural life and to show understanding and respect for others,
- to deal with the essential question, with ethical and moral values as well as with the religious dimensions of life,
- to act taking ecologic, economic and social aspects into consideration,
- to realize the necessity of independent, extra-occupational learning and to take appropriate measures for further education and continuous training,
- to act in a socially responsible way which is noticed in respect, appropriate consideration and a sense of responsibility,
- to use a wide range of forms of communication (verbal, non-verbal, written),
- to play a cooperative, responsible and goal-oriented part,
- to work independently and in a team in a task-oriented way,
- to deal with conflicts in a solution-oriented and self-controlled way,
- to show empathy, appreciation and the capacity to motivate,
- to manage and supervise working contexts in which unforeseeable changes occur,
- to act appropriately in their appearance and to their role,
- to create their working environment in a controlled, reflected way and on their own initiative,
- to develop tasks systematically, to implement them in a structured way and to link them with other situations,
- to effectuate lifelong learning as immanent part of life-planning and career management,
- to acquire the required language competence necessary for a career as an employee and an entrepreneur as well as the ability to use the language correctly through Content and Language Integrated Learning – CLIL (foreign language competence)

Furthermore, after graduating from a Secondary College for Business Administration the students have comprehensive knowledge of political processes on a national, European and international level, know about the importance of the European Union and the Austrian position within it, can discuss the values of democracy on a high level and are sensitised to the necessity to support socially disadvantaged members of society.

### **Professional Learning Outcome in the Cluster 'Personality and Educational Career'**

In the Cluster 'Personality and Educational Career' the students acquire the competence to design their individual professional career and to act appropriately in society and in public.

The students can always assess their starting situation for planning their career as well as for dealing with social challenges and can arrange educational activities and further steps for development based on this knowledge. Moreover, they have the competence to organise themselves.

They can analyse social situations in professional life and society and act according to their role as a team member or in leading positions.

The students can describe the characteristics of businesses and industries also in different cultures, can accept and help shape typical behaviour, forms of communication and features of appearance. They can behave appropriately in different situations of professional life at home and abroad and use their multilingualism.

The students can assess the importance of physical exercise and fitness to preserve health, well-being and performance, know the importance of sports in social life and for the economy and can act in performance-oriented and competitive situations in a fair way and applicant to the rules.

### **Professional Learning Outcome in the Cluster 'Languages and Communication'**

In the Cluster 'Languages and Communication' the students acquire the competence to use the language of instruction as the basis for all learning processes. They also acquire profound, practice-oriented language competence which is also seen as the basis for broadening their cultural horizons as well as for their spiritual development and as absolute necessity for an active and reflected participation in professional and social life.

In the language of instruction 'German' the students acquire profound knowledge in the skills reading, speaking, listening and writing which are not only the basics for the mastery of the language of instruction on a high level but also give an understanding of arts and culture. The students can use the language appropriately to the situation by taking part in conversations and discussions in a constructive way and by using appropriate conversational forms in private and professional situations. They can explore texts formally and substantially, use the basic standardisation of the language and have a wide-ranging vocabulary. They can write texts which have different intentions and always use the text-specific characteristics purposefully. They can edit texts and can use basic, scientific working techniques. The students can comment on problems from the area of tension of the individual, the society, politics and the economy as well as relate social phenomena to interests and moral concepts. They can comment on works of art, especially works of literature and publications by intensively dealing with arts and culture (literary reception competence) as well as assess the presentation and mediation possibilities of different media (media competence).

The students can communicate appropriately in at least two foreign languages. In English including Business English at the level B2 according to CEFR (recommendation of the Committee of Ministers of the Council of Europe to the member countries Nr. R (98) 6 of 17 March 1989 about the Common European Framework of References for Languages) as well as in one other living foreign language at the level B1. According to the required level they can use the foreign language fluently, correctly and effectively, can express themselves in the relevant areas for their subject in writing as well as in speaking in a practice-oriented way and can refer appropriately to the respective addressee. They show intercultural competence by being aware of the essential similarities and differences of their own and a foreign culture, by reflecting culture-specific similarities and differences and by using them in professional situations.

### **Professional Learning Outcomes in the Cluster 'Entrepreneurship – Economy and Management'**

This cluster stands for the development of practice-oriented economic competence on a high level. The orientation on national and international European standards of vocational education (TVE) enables to adapt to the changing requirements of the labour market on the one hand and also to master the requirements of the institutions for further education and training on the other hand

The students have personal and social competence like solution and goal orientation, flexibility,

assertiveness, communication skills, critical faculties, self-reflection, self-motivation, decision-making, ability to work in a team, customer orientation, perseverance, resilience, hands-on mentality, conflict resolution competence, motivation and commitment.

Working techniques like collecting and assessing subject-specific information as well as networked thinking and working, self-organising capacity, project management, networking, analytical thinking, presentation and argumentation skills are continuously trained and present in the students' repertoire.

The students have acquired entrepreneurship competences; these are central key competences like creativity and innovativeness, entrepreneurial thinking, knowledge about markets and industries, expert knowledge in the field of business start-ups and, business management. This includes the ability to assess the consequences of economic decisions and to use suitable risk-policy measures, to implement the principles and methods of a continuous process of improvement, to outline the practice-relevant Quality Management-Systems and to assess the importance of Quality Management as well as to implement management techniques.

Within the framework of the provision and performance of products and services the students can analyse marketing concepts, use operational marketing tools, carry out and optimise complete procurement processes, initiate and complete business deals as well as clarify contractual matters and take market entry measures.

The students can carry out, assess and evaluate strategic and operative planning processes in the field Management and Entrepreneurship, complete tasks in Human Resource Management including salary and wages accounting and assess measures from an ethical and sustainable point of view.

In the Field Finance and Investment Management the students can make and argue investment and financing decisions, develop finance plans and interpret financial figures, carry out banking operations, stock market and insurance transactions and advise in these matters as well as assess control processes.

In the field of Corporate Accounting the students can enter day-to-day business cases on the basis of original documents in a credit/debit and in a double-entry bookkeeping, calculate company-relevant taxes and duties and carry out payment, calculate the profit or loss of a company with the help of credit/debit accounting, prepare, interpret and evaluate the annual accounts, carry out cost and price calculations, calculate the contribution margins and take entrepreneurial decisions based on them, carry out operational accounting, analyse costs and evaluate their effects on prices and the operating result.

In the field Law and Political Economics the students can clarify simple legal issues from the point of view of an entrepreneur, an employee and a consumer. They are capable of acting as mature citizens with Europe-competence, gathering information, analysing information critically as well as developing a personal position concerning economic problems.

In the field Information and Communication Technology the students can apply information systems, implement organisational arrangements with publications and communication (word processing, email communication, internet, desktop-publishing), solve economic tasks with excel spread sheets, use data bases as well as save and project data, use e-business applications and take IT- legal regulations into account.

### **Professional Learning Outcomes in the cluster Society and Culture'**

In the cluster 'Society and Culture' the setup of a holistic education and training is focused, through which the reflection of connections between political, economic and cultural transition processes as well as a comprehensive understanding of democracy is promoted.

The students can critically reflect current topics from the economy, politics, society and culture, analyse controversial positions and attribute ideological positions, understand foreign cultures and lifestyles and check whether they are in accordance with democratic-humanistic values as well as reflect their individual life situations in relation to society and politics.

## **Professional Learning Outcomes in the Cluster 'Mathematics and Natural Sciences'**

In the cluster 'Mathematics and Natural Sciences' the students can apply the mathematical and scientific terms and methods necessary for further education and for professional practice, describe, analyse and interpret facts.

They can describe and analyse mathematical and scientific models as well as communicate, argue and interpret them in the respective technical language. They can use modern technology for their methods of calculation in a goal-oriented way.

Furthermore, the students can see the connections between mathematics, natural sciences, economic and social sciences based on a holistic perspective of ecology, technology and merchandise technology.

## **II. GENERAL DIDACTIC PRINCIPLES**

### **Teaching and Learning Objectives**

The curriculum has to be seen as a frame curriculum which makes it possible to take economic, technical, social, cultural and scientific innovations and changes into account and to emphasise individual content of the curriculum according to school-specific aims as well as to react to regional circumstances and current conditions.

This also requires the teachers to further develop their professional as well as their methodological knowledge and skills. Thereby, up-to-date information from their specific subjects as well as the current state of research in the pedagogical field has to be considered.

The curriculum in its approach is designed as a spiral curriculum in which core contents is repeatedly covered in an increasing level of detail and rising complexity during the five years. This happens within a specific subject on the one hand and in a cross-curricular approach on the other hand.

The education and training focuses in particular on Business Administration. For consolidating and cross-linking the competences acquired in the different clusters the didactical concept of the training firm serves for the acquisition of a holistic-integrative capacity to act.

Due to the relevance of foreign language competence for the professional practice the teaching units with integrated language learning (Content Integrated Learning – CLIL) are of great importance. CLIL is understood as using a foreign language to teach content and language competence integratively beyond the compulsory subject English taking elements of foreign language didactics into account.

In preparation of the diploma thesis methods of scientific acquisition of information, an introduction to scientific work and a correct citation method of written sources have to be taught in all subjects concerned.

### **Lesson Planning:**

Basis of lesson planning are the General Educational Objective, the Educational Objectives of the respective cluster and the Educational and Teaching Tasks of the individual subject as well as the Didactic Principles and the Subject Matters of the individual subject.

Teaching has to be oriented towards learning outcomes. Learning objectives have to be planned in respective working groups and in the team of class teachers according to the years of learning and the competence modules where the competences defined in the curriculum for the respective subject have to be structured systematically, cross-linked and sustainable over the academic years.

A close networking between the individual subjects is aimed at where Business Administration as guiding subject of the education and training is of particular importance.

Building business competence has to be promoted in all subjects by considering the reference to the training firm and to business partners.

The thorough development of basic proficiency as well as the training of basic skills has to be

given preference to superficial variety.

Diagnostic instruments for the evaluation of learning processes and of learning progress have to be applied as the basis for planning future learning.

Team meetings (also in the form of specialist subject teacher and class teacher conferences) have to be held in terms of cross-linking subjects if it is useful for planning the syllabus by the teachers concerned.

Language competence in the language of instruction is the basis for all teaching and learning processes in all subjects. Each single teacher has to work towards using the language of instruction situation-adequately and towards developing it further orally and in writing (correct use of standard language German – orally and in writing). Students with deficits in the command of the language register (text competence, professional discourse competence) have to be adequately promoted in all subjects. For assessing the performances in the individual subjects the curricular requirements (educational and teaching tasks, subject matter) as well as the regulations for assessing the performance are binding.

Special attention has to be paid to the development of the students' personal and social competences in all subjects.

### **Teaching Methods:**

When selecting the forms of teaching and learning the following points have to be taken into consideration:

- A wide range of teaching methods between instruction and construction has to be used. Special emphasis has to be placed on developing methodological competence.
- The teaching methods have to be selected in a way so that they arouse the students' interest through their application.
- Practice-oriented tasks as well as problem- and action-oriented teaching (e.g. project work, case studies and simulations) have to be aimed at.
- Learning arrangements have to be designed in a way so that the students can show their individual strengths, further develop their ability for self- assessment and learn from their mistakes. The possibilities for individual support have to be exploited.
- Thematic priorities can be set in coordination with economic and scientific as well as extra-curricular educational institutions. Appropriate types of school events as well as the contact to experienced experts contribute to give the students an insight in the connections of economic processes.
- Content and Language Integrated Learning – CLIL has to be imparted integratively so that the students are supported in developing knowledge and skills in subject-related as well as in language matters on the one hand and language and communicative competence on the other hand and, thus, strengthen the students' employability on a global market.
- The organisation of artistic and cultural activities and the visit of artistic and cultural events and institutions shall motivate the students to deal with the arts and culture.

### **Business Training and Training Firm:**

The didactic concept of the training firm promotes the students' individualisation and the development of their professional, methodological, social and self-competence. The training firm is the place where competence- and practice-oriented teaching in terms of the commercial educational objective takes place.

In the Business Centre the work in different departments and different positions of a company is trained and practice is realistically simulated. The use of foreign languages should be pushed by building business relationships with foreign practice firms.

The compulsory subject 'Business Training, Project Management, Training Firm and Case Studies' provides the basis for the implementation of the educational principle Entrepreneurship Education in all years by its cross-linkage with all other subjects.

### **Teaching Organisation**

The teaching organisation has to allow cross-curricular teaching, pedagogically meaningful block

teaching, project work and open learning. External educational places in a professional environment and external experts increase the practical relevance.

Individual subjects can be partly given in the form of block teaching. Furthermore, various thematic areas of a subject can be taught by different teachers whereby a close cooperation with regard to a common assessment of the students' achievements is necessary.

### **Teaching Quality and Evaluation:**

The students as personalities are the focus. Appreciative and promoting contact is the essential prerequisite for teaching success.

Learning and teaching are the core processes of schools. Therefore, lesson plan development is the central feature of school development. While doing so special attention has to be paid to the balance between objectives, measures, indicators and evaluation,

The teaching quality as well as the systematic promotion of competences is the focus of school development. Quality objectives at school, the federal province and the national level support the further development of teaching quality. The comprehensible description of the teaching objectives and transparent criteria of performance assessment contribute substantially to motivation and to a good school climate. A culture of constructive feedback is to be aimed at.

### **Teaching Technology:**

For the optimisation of the teaching quality and the learning outcome as well as for the support of the learning process different media have to be used. Special emphasis has to be placed on building the necessary media competence.

The use of information and communication technologies has to be aimed at in all subjects.

Dictionaries and other reference works, legal texts, formularies, electronic media as well as further sources of information common in the real working environment shall be used in lessons and exam situations – as long as they are compatible with the educational objectives, the educational and teaching tasks as well as with the specifications of the standardised 'Reife-' and TVE Diploma exam.

### **Internship and other Forms of Practice Acquisition:**

The compulsory internship has to be prepared and evaluated in the subjects 'Business Administration', 'Business Training, Project Management, Training Firm and Case Studies' as well as in 'Business Behaviour' from the point of view of career management referring to the practice portfolio. The students have to keep appropriate records; these have to be analysed in the respective subjects. The students have to be informed about the rights and duties of an intern right from the start. If possible, the teachers of the respective subjects have to keep contact with the companies (the practice place) where the students do their internship. Internships abroad are recommendable in view of (foreign) language competence whereby the suitability of the work placements abroad has to be checked if possible.

## **III. EDUCATIONAL PRINCIPLES**

School has educational and teaching tasks which are not assigned to individual subjects. These have to be considered as educational principle in all subjects.

These educational principles are in particular:

- Entrepreneurship Education – the ability of an individual to show self-initiative and to think and act independently as entrepreneur, employee and also as consumer, to act in an active and responsible way and, therefore, to help shape the economy and the society,
- economic education – to critically engage with the important issues of the economy,
- environmental education – to sensitise for environmental issues and requirements taking the protection of nature and environmental protection into account,
- political education – to think in a democratic, pan-European as well as cosmopolitan way,
- educational work on European policies – thematisation of current European developments and initiatives in the educational field (educational programs, qualification framework, recognition directives, assurance framework, transparency instruments),
- Gender Mainstreaming – education for equality of men and women,

- media education – sensitisation in dealing with and critically analysing media,
- health education - to act in a health-conscious, autonomous way.

**VI. LIST OF SUBJECTS <sup>1</sup>**  
(Allocation and number of lessons per subject)

<b>A. Compulsory Subjects Compulsory Exercise</b>	Weekly Class Periods Year					Sum	Kind of Teaching Contract
	I.	II.	III.	IV.	V.		
<b>A.1 Core Area<sup>2</sup></b>							
<b>1. Personality and Educational Career</b>						<b>23</b>	
1.1 Religious Instruction	2	2	2	2	2	10	(III)
1.2 Personality Development and Social Competence	2	-	-	-	-	2	III
1.3 Business Behaviour	-	1	1	1		3	II
1.4 Physical Education	2	2	2	1	1	8	(IVa)
<b>2. Languages and Communication</b>						<b>40</b>	
2.1 German	3	3	3	2	3	14	(I)
2.2 English incl. Business English	3	3	2	3	3	14	I
2.3 Foreign Language <sup>3</sup>	2	3	3	2	2	12	(I)
<b>3. Entrepreneurship – Economy and Management</b>						<b>54</b>	
3.1 Business Administration	3	3	3	3	2	14	I
3.2 Corporate Accounting <sup>4</sup>	3	3	3	3	2	14	I
3.3 Business Training, Project Management, Training Firm and Case Studies	-	2	2	3	1	8	I
3.4 Business Informatics	-	1	2	2	1	6	I
3.5 Office Management and Applied Informatics <sup>4</sup>	2	2	2	-	-	6	III
3.6 Law	-	-	-	3	-	3	III
3.7 Political Economics .....	-	-	-	-	3	3	III
<b>4. Society and Culture</b>						<b>12</b>	
4.1 Political Education and History (Economic and Social History)	-	1	2	2	-	5	III
4.2 Geography (Economic Geography)	2	3	-	-	-	5	III
4.3 International Economic and Cultural Areas .....	-	-	-	-	2	2	III

<sup>1</sup> The list of subjects can be altered school-autonomously according to the regulations of Section V

<sup>2</sup> The compulsory subject of the core area are thematically grouped in clusters.

<sup>3</sup> In official documents the name of the foreign language has to be given

<sup>4</sup> Computer-aided

<b>5. Mathematics and Natural Sciences</b>						<b>23</b>	
5.1 Mathematics and Applied Mathematics	2	2	2	3	2	11	I
5.2 Natural Sciences	3	2	3	2	-	10	III
5.3 Technology, Ecology and Merchandise Technology	-	-	-	-	2	2	III
<b>Sum Core Area</b>	<b>29</b>	<b>33</b>	<b>32</b>	<b>32</b>	<b>26</b>	<b>152</b>	
<b>A.2 Frame for school-autonomous Curriculum Regulations<sup>5</sup></b>							
2.1 Subject Area <sup>6</sup>	-	-	2	2	2	6	I
2.2 Seminar(s) <sup>8</sup>	-	-	-	-	-	0-18	I/III <sup>9</sup>
<b>A.3 Compulsory Exercises<sup>5 10</sup></b>	-	-	-	-	-	0-18	I/III
<b>Sum Core Area (max. of 38 per year)</b>	<b>29</b>	<b>33</b>	<b>34</b>	<b>34</b>	<b>28</b>	<b>158</b>	
<b>B. Compulsory Internship</b>						<b>300<sup>11</sup></b>	
<b>C. Non-compulsory Subjects</b>							
<b>D. Non-obligatory Practice<sup>5</sup></b>							
1. Supportive Language Training German	2	2	2	-	-	6	III
2. Competence-oriented, independent Learning	0-5	0-5	0-5	-	-	0-15	IVa
<b>E. Remedial Instructions</b>							

5 School-autonomous agreement according to the regulations of Section IV

6 The subject matter for the Subject Areas quoted in section A.2 (Frame for school-autonomous Curriculum Regulations) students is described for two weekly class periods each per year.

7 In official documents the school-autonomously determined Subject Area or the school-autonomously determined Subject Areas have to be given.

8 In official documents the school-autonomously determined seminar as well as the school- autonomously determined seminars have to be given.

9 School-autonomous seminars focussing on Business Administration and foreign language seminars are rated Teaching Contract Group I, all other seminars are Teaching Contract III.

10 In official documents the Non/compulsory Subject as well as the Non/compulsory Subjects have to be given.

11 Working hours have 60 minutes.

## V. SCHOOL-AUTONOMOUS CURRICULUM REGULATIONS

### General Regulations

The compulsory subject Religious Instructions is excluded from the school-autonomous regulations.

School-autonomous curricular regulations (§ 6 par.1 of Schulorganisationsgesetz) open up free choice within the list of subjects, the teaching contents regulated in the curriculum (curricula of the specific subjects), the forms of teaching, learning and working as well as the organisation of learning within a given frame. For a sensible use of this free choice the orientation on the specific needs in a school or in a class of a specific school location as well as the resulting wishes and objectives is of major importance. The use of school-autonomous free choice requires an education plan based on the needs of the students, on the needs of the other school partners as well as on the school environment.

School autonomous curricular regulations have to take the general, subject-specific theoretical and subject-related practical educational objectives of the curriculum, the qualifications connected as well as the transfer possibility within the frame of the school system into consideration. They have to observe the given frame of the teacher working hours and the given possibilities concerning the available space and the existing equipment at school.

When implementing school-autonomous curricular regulations the educational objective of the Secondary College for Business Administration has to be observed. The achievement of the competences stated in the curriculum must be guaranteed.

### School-autonomous Variations of the List of Subjects

In the field of the compulsory subjects the list of subjects is structured in five clusters in which the subjects are pooled in the way they complement each other. For each of these five clusters the maximum number of weekly class periods is determined; it can be altered school-autonomously but the following regulations have to be taken into account:

1. The core area has to be the same in all parallel classes as long as the school profile does not require a variation.
2. Autonomous transfers between the clusters are not possible.
3. Instead of using the six weekly class periods allocated to the school-autonomously defined Subject Areas these can be used to increase the number of class periods of the compulsory subjects.
4. Compulsory subjects with up to four weekly class periods may be school-autonomously altered for not more than one weekly class period and compulsory subjects with more than four weekly class periods for not more than two weekly class periods. Within a cluster not more than three weekly class periods may be altered. This does not apply to the cluster 'Personality and Educational Career' in which the total number of weekly class periods can only be increased by up to two in each subject from this cluster and they have to be taken from the extension area.
5. The compulsory subject 'Mathematics and Applied Mathematics' has to be compulsory from the first year on.
6. If more than one weekly class period is changed for one subject in the list of subjects, the educational and teaching tasks and the syllabus have to be adapted.
7. From each cluster apart from 'Personality and Educational Career' up to three weekly class periods can be moved to the extension area In favour of additional subject areas stated in section VII, subsection A. 2, 1. with six weekly class periods (two weekly class period per year)
8. Seminars can be offered school-autonomously .to the total extent of 18 weekly class periods at the most (one or two weekly class periods per seminar) whereby one competence module according to section VII corresponds to one weekly class period. Seminars with one weekly class period (one competence module) can be blocked with two weekly class periods in one semester from the second year on. Compulsory subject from the core area (up to twelve weekly class periods) are to be reduced to the extent necessary and/or six weekly class periods of the subject area have to be used.
9. Compulsory exercises can be offered school-autonomously up to the extent of 18 weekly class periods at the most. Compulsory subjects of the core area (up to twelve weekly class periods) are to be reduced and/or six weekly class periods of the subject area have to be used.
10. The number of weekly class periods of the compulsory subject 'Religious Instructions' cannot be changed.
11. The compulsory subject 'Modern Foreign Language' (with the name of the foreign language) can be

reduced to up to six weekly class periods. With these lessons available up to two further modern foreign languages can be planned.

12. In the fourth year the number of weekly class periods of the compulsory subject 'Business Training, Project Management, Training Firm and Studies' must not be lower than three.
13. In the second year the compulsory subject 'Political Education and History (Economic and Social History)' is to be offered in any case.
14. New compulsory subjects must not be created in the core area apart from Z9.
15. Seminars, obligatory practices, non-compulsory subjects and non-obligatory practices can be created school-autonomously according to regional needs. A respective competence- and outcome-oriented syllabus has to be designed.
16. In case of a school-autonomous regulation of the subject area 'Management for (school-autonomous business area)' a respective business area as well as respective educational and teaching tasks has to be determined school-autonomously according to the educational objectives of the Secondary College for Business Administration.

The number of 38 weekly class periods per year must not be exceeded and the total number of weekly class periods of the education training must not be higher than 168 (without non-compulsory subjects, non-obligatory practices and remedial instructions).

According to § 1 par. 4 of the opening and dividing number regulation BGBl No. 86/1981 in the currently valid version there is the possibility to determine the opening and dividing numbers school-autonomously within the framework of available resources (taking the current curriculum as well as school-autonomous alterations of the list of subjects into account).

### **Regulations concerning Content and Language Integrated Learning – CLIL**

From the third year at least 72 class periods per year have to be taught in English as foreign language focus in individual compulsory subjects (apart from the compulsory subjects 'Religious Instructions', 'German', and 'English including Business English') in accordance with the compulsory subject 'English and Business English'. The definition of the individual compulsory subjects and of the number of class periods in the individual compulsory subjects and years has to be determined in school-autonomous curricula. The possibility of using a foreign language as language of instruction (working language) according to § 16 par. 3 Schulunterrichtsgesetz is not effected.

## **VI. CURRICULA FOR RELIGIOUS INSTRUCTION**

Notification under § 2 par. 2 of the Religious Instruction Law, BGBl No. 190/1949, last amended by Bundesgesetz I No. 36/2012

1. Catholic Religious Instruction  
See Bulletin BGBl. II No. 571/2003 in the version of BGBl. II No. 283/2004.
2. Evangelical Religious Instruction  
See Bulletin BGBl. II Nr. 130/2009.
3. Old Catholic Religious Instruction  
The Old Catholic Religious Instruction is generally given in a group in accordance with § 7a of the Religious Instruction Law in its currently valid version. Therefore, the curriculum for Religious Instructions of the Upper Grades of Grammar Schools has to be used.
4. Islamic Religious Instruction  
See Bulletin BGBl. Nr. 421/1983 in the version of BGBl. II No. 134/2011.
5. Israelite Religious Instruction  
The Bulletin BGBl. Nr. 88/1985 is to be used correspondingly to its wording valid at a time.
6. New Apostolic Religious Instruction  
See Bulletin II BGBl. No. 82/2006.
7. Religious Instruction of the Church Jesus Christ of the Latter Saints  
See Bulletin BGBl. No. 239/1988.

8. Oriental-Orthodox Religious Instruction  
See Bulletin BGBI. II No. 201/2004.
9. Greek-Oriental ( Orthodox) Religious Instruction  
See Bulletin BGBI. No. 441/1991 last amended by BGBI. II N. 225/2011.
10. Buddhist Religious Instruction  
See Bulletin BGBI. II No. 241/2008.
11. Free Church Religious Instructions  
See Bulletin BGBI. II No. 194/2014.

## **VI. EDUCATIONAL AND TEACHING TASKS, SYLLABUS AND DIDACTIC PRINCIPLES OF THE CLUSTERS AND COMPULSORY SUBJECTS**

In the curriculum the subjects are outlined in clusters (Personality and Educational Career, Language and Communication, Entrepreneurship – Economy and Management, Society and Culture, Mathematics and Natural Sciences) with regard to their content and subject matter. Cross-curricular thinking and understanding and cross-curricular work between the subjects is to be encouraged. Furthermore, cooperation of the teachers is to be promoted beyond the clusters.

### **A. COMPULSORY SUBJECTS**

#### **A.1 Core Area**

#### **1. PERSONALITY AND CAREER PLANNING**

Educational Objectives of the Cluster, 'Personality and Professional Career'

The cluster 'Personality and Career Planning' comprises subjects which develop personality and social competence as well as a behavioural repertoire and attitudes which contribute to a successful participation in public and professional life. It includes the subjects 'Religious Instructions', 'Personality Development and Social Competence', 'Business Behaviour' as well as Physical Education'

##### **1.1 Religious Instructions**

See Section IV (Curricula for Religious Instruction).

##### **1.2 Personality Development and Social Competence**

First Year (1<sup>st</sup> and 2<sup>nd</sup> Semester):

#### **Educational and Teaching Tasks:**

The students can

- evaluate their strengths and weaknesses, deal with them and use the findings gained for their individual further development,
- see the importance of rules, participate actively in developing and implementing them and reflect their compliance,
- organise, structure and document their learning processes as well as develop their learning ability further,
- understand, plan, carry out tasks allocated to them and evaluate their results,
- notice the development of groups as well as take up different roles and functions,
- identify and address conflicts as well as use strategies to solve them,
- communicate with others personally or in digital networks in a solution-oriented and appreciative way,
- start a relationship with a group as well as with people of different characters adequately and socialise cooperatively,
- present themselves positively in public,
- make use of suitable advice centres in case of individual problems,
- describe and reflect social values.

#### **Subject Matter:**

Personal Competence:

Strengths/weaknesses analysis, self-perception and perception of others, self-esteem, self-motivation, self-efficacy, self-reflection, feedback, dealing with crises and conflicts, offer advice centres

Social Competence:

Development and compliance with rules, also class and school rules, social interaction, personal

and digital networks, group processes, roles and functions in a group, confrontation and criticism, elements of positive communication, conflict phases and management

Media Competence:

Learning and working techniques, organisation of the learning environment, time management and keeping a calendar, information procurement, appropriate behaviour in the school environment

Participation in the Society and Responsibility for the Community:

Social differences, cultural diversity, respect and acceptance, values and shift in values

### **1.3 Business Behaviour**

Second Year:

3<sup>rd</sup> Semester – Competence Module 3:

#### **Educational and Teaching Tasks:**

The students can

- assess the characteristics of companies and industries,
- evaluate and shape the behavior patterns, forms of communication and distinguishing features typical for a company,
- evaluate the appropriateness of their behavior in different situations of professional life,
- prepare and organize their compulsory internship.

#### **Subject Matter:**

Corporate culture, corporate identity (corporate design, corporate behavior, corporate communication), code of professional conduct

Instructed preparation and organization of the compulsory internship (choice of a suitable company, creation of the application documents, job interview, time management), documentation in a portfolio

4<sup>th</sup> Semester – Competence Module 4:

#### **Educational and Teaching Tasks:**

The students can

- prepare, conduct and document meetings,
- apply sales and negotiation techniques,
- present products in different sales situations.

#### **Subject Matter:**

Preparation, conduct and documentation of meetings, moderation techniques, sales and negotiation techniques, product presentations

Third Year:

5<sup>th</sup> Semester – Competence Module 5:

#### **Educational and Teaching Tasks:**

The students can

- classify different types of customers and deal with them adequately,
- adapt to the needs of different customer groups,
- carry out sales talks in a structured and customer-oriented way,
- manage specific situations when dealing with customers,

- plan and carry out measures to keep and increase the customer base.

### **Subject Matter:**

Types of customers, groups of customers, sales talks, customer relationship management, conflict management, dealing with complaints, customer advisory service and product presentations, also in other languages

6<sup>th</sup> Semester – Competence Module 6:

### **Educational and Teaching Tasks:**

The students can

- carry out sales talks and product presentations in a foreign language,
- assess the chances and difficulties of working and studying abroad,
- analyze their attitude concerning the differences of people and take that into account when dealing with them,
- apply diversity management in professional life.

### **Subject Matter:**

Technical language for customer service and product presentations in foreign languages, forms of diversity and their relevance for society, diversity management, living and working abroad, culture shock and re-integration

Fourth Year:

7<sup>th</sup> Semester – Competence Module 7:

### **Educational and Teaching Tasks:**

The students can

- observe differences in the values and codes of conduct of important international business partners and implement them in their behavioral repertoire,
- prepare, conduct and document meetings and negotiations in a foreign language.

### **Subject Matter:**

Society, culture and codes of conduct in important import- and export countries of Austria, technical language for the conduct of negotiations and moderation in a foreign language

8<sup>th</sup> Semester – Competence Module 8:

### **Educational and Teaching Tasks:**

The students can

- describe the fields of activities and requirements of different jobs by taking the experiences of their compulsory internship into account and relate them with their own abilities and expectations,
- observe the developments on the labour market and use of this information for planning their own professional career,
- cope professionally with national and international application situations for a job and for a place to study,
- take appropriate measures to preserve their ability to work.

### **Subject Matter:**

Professional fields and their typical requirements and activities, labour market situation and development, study programs, application and assessment for jobs and for a place to study, work-life-balance

Evaluation of the experiences made during the compulsory internship from the point of view of the

job description, fields of activities, legal forms, organization, product range, product range, legal framework of the employment contract

## 1.4 PHYSICAL EDUCATION

See BGBl. Nr. 37/1989, last amended by regulation BGBl. II No. 284/2006

## 2. LANGUAGES AND COMMUNICATION

Educational Objectives of the Cluster 'Languages and Communication'

The cluster 'Languages and Communication' comprises the subjects 'German', 'English including Business English' and 'Modern Foreign Language'.

The students

- use the language of instruction as the basis of learning processes in all subjects and utilize the language for their whole learning career,
- see building language competence as a means of broadening their cultural horizon and their intellectual development as well as an absolute necessity for an active and reflected participation in social and professional life,
- can communicate situation-specifically in the language of instruction in different living and working conditions orally and in writing (language register),
- can take in, process as well as critically evaluate information from different area of life and base decisions and actions on it (methodological competence, verification of sources),
- can communicate situation-specifically in writing and orally in at least two foreign languages apart from the language of instruction at the level B2 (English including Business English) according to CEFR (recommendation of the Committee of Ministers of the Council of Europe to the member countries Nr. R (98) 6 of 17 March 1989 about the Common European Framework of References for Languages),
- show intercultural understanding by being aware of and respecting the similarities and different approaches between their own and foreign cultures and act situation-adequately (intercultural competence),
- can see the value of languages and show the willingness for improving their language skills and for learning other languages,
- understand the use of languages as asset and as important means of communication in a globalized world as well as in a pluri-cultural society,
- see the necessity of plurilingualism for their professional career.

English including Business English

The students

- can apply language acquisition strategies and a sufficiently broad range of linguistic means to express themselves clearly and to act as language mediator,
- can see the similarities and differences with other languages to use these for their own language learning,
- can see cultural, social, political and economic similarities and differences between Austria and other countries to develop pluri-cultural understanding,
- show intercultural understanding by being aware of the essential similarities and differences of their own and a foreign culture and can react and act situation-adequately.

In the field 'Communicative Language Competence' the students possess

- sufficient linguistic means to express themselves adequately and clearly in a respective situation and facing other people,
- a sufficiently broad spectrum of linguistic means to make clear descriptions and define their positions,
- a wide range of vocabulary in their subject area and in most of the general topics. They can vary formulations to avoid frequent repetitions,
- a sufficient spectrum of grammatical structures to be able to communicate adequately in writing and orally on level B2,
- a clear, natural pronunciation and intonation.

In the skill 'Listening' the students can

- understand the main message of content-related and linguistically complex statements, of abstract topics and presentations when standard language is used,
- understand technical discussions from their own field of training and working environment,
- follow longer statements and complex arguments as long as the topic is fairly familiar and the course of the speech or conversation is marked by explicit signals,
- understand audio-visual recordings, speeches, discussions, documentations, presentations in standard language which one faces in professional life and during the education and training and they not only get the information content but also the speaker's standpoint and attitude.

In the skill 'Reading' the students can

- read independently, adapt their reading style and speed to different texts and reading purposes, they use suitable reference book selectively and possess an appropriately wide range of reading vocabulary,
- read and understand texts on current topics in which specific attitudes and points of view are presented,
- scan business-related correspondence and complex texts to find specific information, understand the contents and importance of messages, articles and reports on a wide spectrum of general and professional topics,
- understand complex instructions from their own professional field and detailed regulations and warnings as long as difficult passages can be re-read.

In the skill 'Spoken Interaction' the students can

- use the language fluently, correctly and effectively on a wide spectrum of general and professional topics and when doing so they can make the connections between ideas and thoughts clear and can adapt the level of formality to the circumstances,
- interact with such a degree of spontaneity and fluency that a conversation and a lasting relationship with their conversational partners and also with native speakers is easily possible without major difficulties on both sides,
- stress the importance of events and experiences for themselves and can clearly justify and protect their points of views with relevant explanations and arguments,
- actively participate in formal routine discussions on general and professional topics and thereby express their thoughts and opinions precisely, argument convincingly and react to complex argumentation of others situation-specifically and adequately for the addressee,
- conduct an interview and a conversation efficiently and fluently, deviate from prepared questions, react and question interesting answers,
- outline an everyday or professional problem and conduct target-oriented conversations which deal with finding solutions.

In the skill 'Spoken Production' the students can

- give a clear and detailed outline on many topics from their fields of interest and subject areas, clarify their views on current topics as well as mention the advantages and disadvantages of different possibilities,
- speak at the same speed without long noticeable pauses even if they have to search for structures and words,
- describe and tell something clearly stating the most important aspects as well as supporting them with relevant details and examples,
- link contextual parts, design prepared presentations relevant for their jobs in a well-structured and linguistically correct way so that the main points and important supporting details can be clearly seen by the audience and can react spontaneously to questions,
- describe various procedures, explain rules, give detailed instructions or orders so that others are able to act based on them.

In the skill 'Writing' the students can

- write reports, articles and argumentative texts on various topics from their own field of interest and their subject area and thereby stress the central points, adequately present their points of view and support them by appropriate examples and/or explanations as well as mention the advantages and disadvantages of different options,
- write coherently and clearly understandably and keep the common conventions of the composition and the structuring of paragraphs,
- express themselves adequately in the main fields of written communication relevant to their jobs

and their subject area in a practice-oriented way and relate appropriately to the respective addressees,

- clearly formulate professional correspondence and minutes which refer to a familiar assignment thereby they observe the rules for the respective kinds of texts.

## Foreign Language:

### The students

- can use language acquisition strategies to express themselves clearly and to act as language mediator,
- can see the similarities with and differences to other languages to use them for their own language acquisition,
- can see cultural, social, political and economic similarities and differences between Austria and other countries to develop pluri-cultural understanding,
- show intercultural understanding by being aware of the essential similarities and differences of their own and a foreign culture and can react and act situation-adequately.

### In the field 'Communicative Language Competence' the students possess

- a sufficiently wide range of vocabulary to speak about topics of their own everyday life using paraphrases,
- a good basic vocabulary,
- a sufficient spectrum of grammatical structures to be able to communicate adequately in writing and orally on level B1,
- a comprehensible pronunciation,
- the linguistic means to use a sufficient spectrum of language functions and to react to them.

### In the skill 'Listening' the students can

- follow the main points of longer conversations as long as the articulation is clear and standard language is used,
- understand what is said in everyday conversations,
- understand the main contents of short and clearly-structured reports, presentations, lectures and speeches on familiar topics from the professional field if clear articulation and standard language is used,
- understand orders, pieces of information and messages as well as public announcements in everyday, educational and professional situations as well as when travelling.

### In the skill 'Reading' the students can

- understand a clearly-structured and not too complicated text globally,
- spot and understand important information in texts from their everyday professional life,
- spot relevant information in longer texts to solve a specific task.
- understand clearly-structured standard business correspondence which refers to familiar situations well enough to react appropriately,

### In the skill 'Spoken Interaction' the students can

- start conversations in familiar professional standard situations, keep them going and end them,
- actively participate in formal and informal conversations and discussions.

### In the skill 'Spoken Production' the students can

- describe, explain and summarize experiences, facts and procedures from their professional environment in a simple, but structured way,
- give prepared, uncomplicated presentations on a familiar topic.

### In the skill 'Writing' the students can

- write texts on events, experiences and adventures,
- express their own opinion adequately and illustrate it by giving appropriate examples,
- manage professional written communication from familiar fields successfully,
- design simple presentations within the professional field.

## 2.1 GERMAN

### Didactic Principles:

Teaching has to be organised in a way so that the students acquire the necessary receptive and productive language competences in the fields of 'Listening', 'Speaking', 'Writing', 'Language Awareness' and 'Reflection on social Reality' which are necessary for their professional career, their studies, their further education and their individual development.

First Year (1<sup>st</sup> and 2<sup>nd</sup> Semester)

### Educational and Teaching Tasks:

In the Field 'Listening':

The students can

- follow oral presentations and understand them by listening actively.

In the Field 'Speaking':

The students can

- use language depending on the various situation,
- have conversations in which they participate actively in talks and discussions as well as use appropriate conversational forms in professional speaking situations.

In the Field 'Reading':

The students can

- use different reading techniques whereby they read silently understanding the content as well aloud constructively,
- exploit texts formally and informally whereby they scan information from the texts and differentiate relevant from irrelevant information.

In the Field 'Writing':

The students can

- write texts with different intentions,
- formulate texts in which the addressee is adequately addressed,
- edit texts by they revising them formally,
- use writing as a tool by repeating the relevant information in writing in a structured way.

In the Field 'Reflection on Social Reality':

The students can

- gain insight in different cultures and living environments
- reflect on aspects of their own environment.

In the Field 'Language Awareness':

The students can

- see and use the fundamental linguistic norms of orthography and punctuation,
- use a wide range of vocabulary and reflect on terms,
- deal with mistakes constructively and notice the most frequent sources for mistakes.

### Subject Matter:

Listening and Speaking:

Active listening in conversations and in the reception of media

Basics of communication, speaking in standard language, communication on different language levels, presentation of facts, conversational skills, practice-oriented conversations (job interviews,

telephone call, role plays, customer pitch), feedback culture

Speech act: summarising, presenting

Reading:

Improvement of reading competence and motivation, reading techniques and strategies (selective reading, cursory reading, skimming and parallel reading), scanning, silent and loud, constructive reading, information procurement and analysis

Field Writing:

Process-oriented writing (planning, formulating, writing down and reviewing), informative and practice-related text types (re-narration, abstract, excerpt, summary, report, presentation), creative textual form

Designing texts with information-technological means

Act of writing: summarising, narrating, describing, reporting

Reflection on Social Reality:

Objective analysis with problems from society and the working world, developing media competence, various living environments and cultures, cultural portfolio

Language Awareness:

Use of linguistic structures like word classes, constituents of speech, kinds of sentences, textual grammar, vocabulary enrichment, correct use of frequent foreign words, spelling rules and punctuation, error analysis, use of dictionaries, lexica and electronic spellcheckers

**Tests:**

Two one-hour tests

Second Year:

3<sup>rd</sup> Semester – Competence Module 3:

**Educational and Teaching Tasks:**

In the Field ‚Listening‘:

The students can

- follow oral presentations and understand them by extracting the core information

In the Field ‚Speaking‘:

The students can

- use language partner-specifically by formulating in a linguistically-sensitive way and by using creative means appropriately,
- have conversations in which they gather and share information by addressing their concerns in a linguistically differentiated way.

In the Field ‚Reading‘:

The students can

- exploit texts formally and content-wise by applying various techniques of text feature assessment,
- orient themselves in the media landscape receptively and productively by using media offers.

In the Field ‚Writing‘:

The students can

- write texts with different intentions and use text-specific features purposefully,
- formulate texts related to the situation and factually correct,
- edit texts by revising them formally.

In the Field 'Reflection on Social Reality':

The students can

- describe different cultures and their living environments,
- reflect on aspects of their professional and the working world,
- comment on the social, political and economic problems.

In the Field 'Language Awareness':

The students can

- apply fundamental linguistic norms by showing skills and knowledge in textual and sentence grammar as well as in morphology, by applying word classes and word formation patterns as well as the fundamental rules of orthography and punctuation,
- use a wide range of vocabulary and define terms, use dictionaries and other resources,
- apply strategies to avoid mistakes.

### **Subject Matter:**

Listening and Speaking:

Active listening in conversations and in the reception of media

Fundamentals of rhetoric like speaking technique, structure and content of a presentation, use of presentation media

Speech act: presenting, reflecting, discussing

Reading:

Reading practice, improvement of text comprehension, tradition of non-fictional and functional texts (linear and non-linear texts), development of an awareness for text types, identifying, filtering, gathering, recording and structuring of relevant contents and core statements

Writing:

Process-oriented writing, informative and opinion-forming text types like minutes, summaries, text analysis, analysis of infographics, blog, posting, editing of texts

Act of writing: summarising, informing, documenting, analysing, narrating, arguing

Reflection on Social Reality:

Development of a cultural awareness, analysis of topics from society, politics and the working world based on non-fictional texts and selected literary texts, cultural portfolio

Language Awareness:

Linguistic structures like word classes, constituents of speech, kinds of sentences, vocabulary enrichment, improvement of the means of expression, spelling rules and punctuation, error analysis, use of dictionaries, lexica and electronic spellcheckers

**Tests:**

One two-hour test

#### 4<sup>th</sup> Semester – Competence Module 4:

##### **Educational and Teaching Tasks:**

###### In the Field 'Listening':

The students can

- follow oral presentations and understand them by extracting the core information and by identifying the speaking intentions.

###### In the Field 'Speaking':

The students can

- use language partner-specifically by identifying stylistic and linguistic levels, by formulating in a linguistically-sensitive way, by using creative means appropriately and by giving feedback,
- have conversations in which they gather and share practice-related information by addressing their own concerns in a linguistically differentiated way.

###### In the Field 'Reading':

The students can

- exploit texts formally and content-wise by applying various techniques of text feature assessment as well as by identifying their structural characteristics,
- orient themselves in the media landscape receptively and productively by using media offers and by making suitable choices.

###### In the Field 'Writing':

The students can

- write texts with different intentions and use text-specific features purposefully,
- formulate texts related to the situation and factually correct as well as gender-neutrally,
- edit texts by revising them formally.

###### In the Field 'Reflection on Social Reality':

The students can

- describe insights into different cultures and their living environments,
- reflect on aspects of their professional and the working world,
- recognize the influence of media in social, economic and political terms.

###### In the Field 'Language Awareness':

The students can

- apply fundamental linguistic norms by showing skills and knowledge in textual and sentence grammar as well as in morphology, by applying word classes and word formation patterns as well as the fundamental rules of orthography and punctuation,
- use a wide range of vocabulary including the relevant technical language and define terms; use dictionaries and other resources,
- apply strategies to avoid mistakes.

##### **Subject Matter:**

###### Listening and Speaking:

Active listening in conversations and in the reception of media, identification of speaking intentions, questioning techniques

Speech act: arguing, discussing

###### Reading:

Tradition of literary and non-fictional texts, identification of text intentions and effects, identification of text types and genres, gathering and processing information from various media

Writing:

Process-oriented writing, informative and opinion-forming text types like manuscripts for presentations or talks, hand-outs, letters to the editor, summaries, creative text types, editing of own and other people's texts

Act of writing: summarising, informing, analysing, commenting, arguing documenting, analysing, narrating

Reflection on social Reality:

Acquisition of intercultural competence, dealing with socially-relevant topics based on examples from literature, the arts and the media, literary learning by dealing with selected literary texts, cultural portfolio

Language Awareness:

Linguistic structures like kinds of sentences and contextual grammar, vocabulary enrichment, improvement of the means of expression, correct use of foreign words, spelling rules and punctuation, error analysis, use of dictionaries, lexica and electronic spellcheckers

**Tests:**

One two-hour test

Third Year:

5<sup>th</sup> Semester – Competence Module 5:

**Educational and Teaching Tasks:**

In the Field 'Listening':

The students can

- follow oral presentations and understand them by identifying the creative means and the speaking intentions.

In the Field 'Speaking':

The students can

- use language in a socially-responsible way by differentiating stylistic and linguistic levels and argue objectively in different conversational situations,
- speak publicly by presenting contents with the use of media.

In the Field 'Reading':

The students can

- deal with literary and non-fictional texts critically by analysing their intention,
- understand texts by creating references to other texts.

In the Field 'Writing':

The students can

- write texts with different intentions and fulfil the writing activities in terms of their text-specific features,
- formulate texts according to their function,
- edit texts by revising them formally and content-wise.

In the Field 'Reflection on Social Reality':

The students can

- describe different cultures and living environments,
- reflect on aspects of their professional and the working world,
- comment on social, political and economic problems,
- assess the influence of media in social, economic and political terms.

In the Field 'Language Awareness':

The students can

- apply linguistic norms by implementing skills and knowledge in textual and sentence grammar as well as in morphology, by applying word classes and word formation patterns as well as the rules of orthography and punctuation,
- use technical terms in a textual and situation-adequate way,
- apply strategies to avoid mistakes.

**Subject Matter:**

Listening and Speaking:

Active listening in conversations and in the reception of media, application of rhetoric knowledge in speaking and presentation situation specifically taking para- and non-verbal expressions into account

Speech act: presenting, giving talks, discussing, moderating

Reading:

Securing the reading competence and text type knowledge, reading strategies

Writing:

Process-oriented writing, informative and opinion-forming text types like open letter, comments, text analysis, editing of own and other people's texts

Act of writing: informing, analysing, arguing, commenting

Reflection on Social Reality:

Objective analysis of topics from society, politics and the world of work with the help of different media, development of an own point of view, literary learning based on selected literary texts, cultural portfolio

Language Awareness:

Securing grammatical, orthographical and stylistic knowledge, commanding the basic comma rules, vocabulary enrichment taking technical language into account, safe use of foreign words, error analysis, use of dictionaries, lexica and electronic spellcheckers

**Tests:**

One two-hour test.

6<sup>th</sup> Semester – Competence Module 6:

**Educational and Teaching Tasks:**

In the Field 'Listening':

The students can

- follow oral presentations and understand them by identifying the creative means and the

speaking intentions as well as by assigning contents.

#### In the Field 'Speaking':

The students can

- use language in a socially-responsible way by differentiating stylistic and linguistic levels, argue objectively in different conversational situations, appeal target-oriented and use creative means appropriately.
- speak publicly by presenting contents with the use of media and by applying means of communication purposefully.

#### In the Field 'Reading':

The students can

- deal with literary and non-fictional texts critically by analysing their intention as well as by evaluating their statements,
- understand texts by creating references to other texts as well as to their experiences.

#### In the Field 'Writing':

The students can

- write texts with different intentions and fulfil the writing activities in terms of their text-specific features,
- write texts according to their function and formulate gender-neutrally,
- edit texts by revising them formally.

#### In the Field 'Reflection on Social Reality':

The students can

- describe and analyse different cultures and living environments,
- reflect on aspects of their professional and the working world,
- relate social, political and economic phenomena to interests and moral concepts,
- see the value of information, education and entertainment.

#### In the Field 'Language Awareness':

The students can

- apply linguistic norms by implementing skills and knowledge in textual and sentence grammar as well as in morphology, by applying word classes and word formation patterns as well as the rules of orthography and punctuation,
- use technical terms in a textual and situation-adequate way,
- see language patterns, language clichés as well as language change phenomena.

### **Subject Matter:**

#### Listening and Speaking:

Understand creative means of various stylistic and linguistic levels, react to contributions in conversations appropriately, differentiate factual from personal levels, present and defend controversial views

Speech act: arguing, commenting, moderating talks

#### Reading:

Securing the reading competence and text type knowledge, reading strategies, product-oriented textual work (text analysis), information procurement

#### Writing:

Process-oriented writing, informative and opinion-forming text types like comments, open letter, creative text types, editing of own and other people's texts

Act of writing: commenting, arguing, appealing

Reflection on Social Reality:

Objective analysis of topics from society, politics and the world of work with the help of different media, development of an own point of view, create media contributions, literary learning based on selected literary texts, cultural portfolio

Language Awareness:

Deepening grammatical, orthographical and stylistic knowledge, identifying sentence structures, commanding sentence structures, use of vocabulary taking technical language into consideration

**Tests:**

One two-hour test

Fourth Year:

7<sup>th</sup> Semester – Competence Module 7:

**Educational and Teaching Tasks:**

In the Field ‚Listening‘:

The students can

- follow oral presentations and understand them by identifying the creative means and the speaking intentions as well as by assigning contents and making connections.

In the Field ‚Speaking‘

The students can

- use language in a socially-responsible way by using gender-neutral and minority-appropriate formulations, by applying stylistic elements appropriately and by voicing objective criticism,
- speak publicly by presenting contents with the use of media and by applying means of communication in a target group oriented way.

In the Field ‚Reading‘:

The students can

- deal with literary and non-fictional texts critically by analysing the connection between formal and textual aspects, by analysing their intention as well as by evaluating their statements,
- understand texts by creating references to other texts, to their own world knowledge as well as to their experiences.

In the Field ‚Writing‘:

The students can

- write texts with different intentions and fulfil the writing activities in terms of their text-specific features,
- write texts according to their function and formulate gender-neutrally,
- edit texts by revising them formally and content-wise.

In the Field ‚Reflection on Social Reality‘:

The students can

- describe and analyse different cultures and living environments,
- relate social, political and economic phenomena to interests and moral concepts,
- reflect on the value of information, education and entertainment in media,
- work out the typical features of genres and styles based on exemplary works

## In the Field ,Language Awareness':

The students can

- apply linguistic norms by implementing skills and knowledge in textual and sentence grammar as well as in morphology, by applying word classes and word formation patterns as well as the rules of orthography and punctuation,
- use technical terms in a textual and situation-adequate way,
- see language patterns, language clichés as well as language change phenomena.

### **Subject Matter:**

Listening and Speaking:

Active listening in conversational situations and in the reception of media, applying creative means of various styles and language level, linguistic language level (standard language, colloquial language, dialects, sociolects), differentiating factual from personal levels, weighing arguments, developing argumentation strategies

Speech act: arguing, commenting, interpreting

Reading:

Securing the reading competence and text type knowledge, product-oriented textual work (text analysis), information procurement and information evaluation

Writing:

Process-oriented writing, informative and opinion-forming text types like text analysis, argumentative text, open letter, comments, creative text types, editing of own and other people's texts

Act of writing: analysing, arguing, appealing

Reflection on Social Reality:

Development of own point of view, literary learning based on selected texts with particular focus on Austrian literature, cultural portfolio

Language Awareness:

Mastering complex sentence structures, deepening expression and style, secure use of different means of indirect speech, error analysis, use of dictionaries, lexica and electronic spellcheckers

### **Tests:**

One two-hour test (three hours if necessary)

8<sup>th</sup> Semester – Competence Module 8:

### **Educational and Teaching Tasks:**

In the Field ,Listening':

The students can

- follow oral presentations and understand them by identifying the creative means and the speaking intentions as well as by assigning contents to their knowledge of the world and by making connections.

In the Field ,Speaking':

The students can

- use language in a socially-responsible way by taking a critical look at discriminating and

derogatory terms, by applying stylistic and linguistic elements in a differentiated way, by arguing objectively in different conversational situations and by appealing in a targeted way, by using creative means appropriately and by voicing objective criticism,

- speak publicly by presenting contents with the use of media and by applying means of communication in a target group oriented way.

#### In the Field 'Reading':

The students can

- deal with literary and non-fictional texts critically by analysing the connection between formal, linguistic and contextual aspects, by analysing their intention as well as by evaluating their statements,
- understand texts by creating references to other texts, to their own world knowledge, expertise, professional knowledge and their experiences.

#### In the Field 'Writing':

The students can

- write texts with different intentions and fulfil the writing activities in terms of their text-specific features,
- write texts according to their function and formulate gender-neutrally,
- edit texts by revising them formally and content-wise and by applying information technology.

#### In the Field 'Reflection on Social Reality':

The students can

- work out the typical features of genres and styles based on exemplary works as well as understand the attitudes and intentions recognisable in them,
- comment on artistic especially on literary works and publications as well as on developments,
- get an insight into various art forms by devoting themselves to works of art,
- see media, the art and the literary scene as institutions and economic factors,
- reflect the art and the literary scene as a means of public opinion making.

#### In the Field 'Language Awareness':

The students can

- apply linguistic norms by implementing skills and knowledge in textual and sentence grammar as well as in morphology, by applying word classes and word formation patterns as well as the rules of orthography and punctuation,
- use technical terms in a textual and situation-adequate way,
- see language patterns, language clichés as well as language change phenomena,
- understand the importance of inner and outer plurilingualism.

### **Subject Matter:**

#### Listening and Speaking:

Active listening in conversational situations and in the reception of media, applying creative means of various styles and registers, using linguistic registers (standard language, colloquial language, dialects, sociolects) target-oriented, applying communication and argumentation strategies

Speech act: arguing, commenting, appealing

#### Reading:

Securing the reading and text type competence, product-oriented textual work (text analysis)

#### Writing:

Process-oriented writing, informative and opinion-forming text types like argumentative text, text interpretation, opinion speech, introduction to scientific writing, (dealing with technical language, quoting correctly, using elaborate writing strategies, using scientific text types like excerpts, scientific minutes,

reviews, written notes etc.), editing of own and other people's texts

Act of writing: arguing, interpreting, arguing, appealing

Reflection on Social Reality:

Media competence, factual and critical debate of topics from the arts and culture, literary learning based on selected texts with particular focus on German literature of the 20<sup>th</sup>, cultural portfolio

Language Awareness:

Use of business language, secure use of expression and style, error analysis, use of dictionaries, lexica and electronic spellcheckers

### **Tests:**

One two-hour test (three hours if necessary)

8<sup>th</sup> Semester – Competence Module 8:

### **Educational and Teaching Tasks:**

In the Field 'Listening':

The students can

- follow oral presentations and understand them by identifying the creative means and the speaking intentions as well as by assigning contents to their knowledge of the world and by making connections.

In the Field 'Speaking':

The students can

- use language in a socially-responsible way by taking a critical look at discriminating and derogatory terms, by applying stylistic and linguistic elements in a differentiated way, by arguing objectively in different conversational situations and by appealing in a targeted way, by using creative means appropriately and by voicing objective criticism,
- speak publicly by presenting contents with the use of media and by applying means of communication in a target group oriented way.

In the Field 'Reading':

The students can,

- deal with literary and non-fictional texts critically by analysing the connection between formal, linguistic and contextual aspects, by analysing their intention as well as by evaluating their statements,
- understand texts by creating references to other texts, to their own world knowledge, expertise, professional knowledge and their experiences.

In the Field 'Writing':

The students can

- write texts with different intentions and fulfil the writing activities in terms of their text-specific features,
- write texts according to their function and formulate gender-neutrally,
- edit texts by revising them formally and content-wise and by applying information technology.

In the Field 'Reflection on Social Reality':

The students can

- work out the typical features of genres and styles based on exemplary works as well as understand the attitudes and intentions recognisable in them,

- comment on artistic especially on literary works and publications as well as on developments,
- get an insight into various art forms by devoting themselves to works of art,
- see media, the art and the literary scene as institutions and economic factors,
- reflect the art and the literary scene as a means of public opinion making.

#### In the Field ,Language Awareness‘:

The students can

- apply linguistic norms by implementing skills and knowledge in textual and sentence grammar as well as in morphology, by applying word classes and word formation patterns as well as the rules of orthography and punctuation,
- use technical terms in a textual and situation-adequate way,
- see language patterns, language clichés as well as language change phenomena,
- understand the importance of inner and outer plurilingualism.

#### **Subject Matter:**

Listening and Speaking:

Active listening in conversational situations and in the reception of media, applying creative means of various styles and registers, using linguistic registers (standard language, colloquial language, dialects, sociolects) target-oriented, applying communication and argumentation strategies

Speech act: arguing, commenting, appealing

Reading:

Securing the reading and text type competence, product-oriented textual work (text analysis

Writing:

Process-oriented writing, informative and opinion-forming text types like argumentative text, text interpretation, opinion speech, introduction to scientific writing, (dealing with technical language, quoting correctly, using elaborate writing strategies, using scientific text types like excerpts, scientific minutes, reviews, written notes etc.), editing of own and other people’s texts

Act of writing: arguing, interpreting, arguing, appealing

Reflection on Social Reality:

Media competence, factual and critical debate of topics from the arts and culture, literary learning based on selected texts with particular focus on German literature of the 20<sup>th</sup>, cultural portfolio

Language Awareness:

Use of business language, secure use of expression and style, error analysis, use of dictionaries, lexica and electronic spellcheckers

#### **Tests:**

One two-hour test (three hours if necessary)

Fifth Year:

9<sup>th</sup> Semester – Competence Module 9:

#### **Educational and Teaching Tasks:**

In the Field ,Listening‘:

The students can

- follow oral presentations and understand them by identifying the creative means and the speaking intentions as well as by assigning contents to their knowledge of the world, their expertise and their technical knowledge and by making connections.

#### In the Field ,Speaking‘:

The students can

- use language in a socially-responsible way by using gender-neutral and minority-appropriate formulations, by taking a critical look at discriminating and derogatory terms, by differentiating stylistic and linguistic levels and by applying them in a sophisticated way, by arguing objectively in different conversational situations and by using them in a differentiated way, by using creative means appropriately and by voicing objective criticism,
- speak publicly by presenting contents with the use of media and by applying means of communication in a target group and customer-oriented way.

#### In the Field ,Reading‘:

The students can,

- deal with literary and non-fictional texts critically by analysing the connection between formal, linguistic and contextual aspects, by analysing their intention as well as by evaluating their statements,
- understand texts by creating references to other texts, to their own world knowledge, expertise, professional knowledge and their experiences.

#### In the Field ,Writing‘:

The students can

- write texts with different intentions and fulfil the writing activities in terms of their text-specific features,
- write texts according to their function and formulate gender-neutrally,
- edit texts by revising them formally and content-wise and by applying information technology.

#### In the Field ,Reflection on Social Reality‘:

The students can

- work out the typical features of genres and styles based on exemplary works as well as understand the attitudes and intentions recognisable in them,
- comment on artistic especially on literary works and publications as well as on developments,
- get an insight into various art forms by devoting themselves to works of art,
- see media, the art and the literary scene as institutions and economic factors,
- reflect the art and the literary scene as a means of public opinion making.

#### In the Field ,Language Awareness‘:

The students can

- apply linguistic norms by implementing skills and knowledge in textual and sentence grammar as well as in morphology, by applying word classes and word formation patterns as well as the rules of orthography and punctuation,
- use technical terms in a textual and situation-adequate way,
- see language patterns, language clichés as well as language change phenomena,
- understand the importance of inner and outer plurilingualism,
- see the German language and its varieties in relation to other languages.

### **Subject Matter:**

#### Listening and Speaking:

Active listening in conversational situations and in the reception of media, applying argumentation strategies in a targeted way

Speech act: analysing, interpreting, commenting, arguing

## Reading:

Mastering reading strategies, securing product-oriented textual work, building and increasing the knowledge structure through learning processes, perception of aesthetic text components

## Writing:

Process-oriented writing, informative and opinion-forming text types like text analysis, text interpretation, letter to the editor, summary, comments, recommendations, creative text types, editing of own and other people's texts

Act of writing: summarising, analysing, interpreting, arguing, commenting, argumenting, appealing

## Reflection on Social Reality:

Critical debate of topics from the arts and culture, literary learning based on selected texts with particular focus on Austrian literature of the 20<sup>th</sup>, cultural portfolio

## Language Awareness:

Securing the grammatical, orthographic and stylistic knowledge as well as how to put commas, secure use of technical language, applying strategies for avoiding mistakes, use of dictionaries, lexica and electronic spellcheckers

## Tests:

One two-hour test (three hours if necessary)

## 10<sup>th</sup> Semester – Competence Module 10:

### **Educational and Teaching Tasks:**

#### In the field ‚Listening‘:

The students can

- follow oral presentations and understand them by identifying the creative means and the speaking intentions as well as by assigning contents to their knowledge of the world, their expertise and their technical knowledge and by making connections.

#### In the Field ‚Speaking‘:

The students can

- use language in a socially-responsible way by using gender-neutral and minority-appropriate formulations, by taking a critical look at discriminating and derogatory terms, by differentiating stylistic and linguistic levels and by applying them in a differentiated way, by arguing objectively in different conversational situations and by appealing in a target-oriented way, by using creative means appropriately and by voicing objective criticism,
- speak publicly by presenting contents with the use of media and by applying means of communication in a target group and customer-oriented way.

#### In the Field ‚Reading‘:

The students can,

- deal with literary and non-fictional texts critically by analysing the connection between formal, linguistic and contextual aspects, by analysing their intention as well as by evaluating their statements,
- understand texts by creating references to other texts, to their own world knowledge, expertise, professional knowledge and their experiences.

#### In the Field ‚Writing‘:

The students can

- write texts with different intentions and fulfil the writing activities in terms of their text-specific features,
- write texts according to their function and formulate gender-neutrally,
- edit texts by revising them formally and content-wise and by applying information technology.

In the Field 'Reflection on Social Reality':

The students can

- work out the typical features of genres and styles based on exemplary works as well as understand the attitudes and intentions recognisable in them,
- comment on artistic especially on literary works and publications as well as on developments,
- get an insight into various art forms by devoting themselves to works of art,
- see media, the art and the literary scene as institutions and economic factors,
- reflect the art and the literary scene as a means of public opinion making.

In the Field 'Language Awareness':

The students can

- apply linguistic norms by implementing skills and knowledge in textual and sentence grammar as well as in morphology, by applying word classes and word formation patterns as well as the rules of orthography and punctuation,
- use technical terms in a textual and situation-adequate way,
- see language patterns, language clichés as well as language change phenomena,
- understand the importance of inner and outer plurilingualism,
- see the German language and its varieties in relation to other languages.

### **Subject Matter:**

Listening and Speaking:

Active listening in conversational situations and in the reception of media, applying communication and presentation techniques in a targeted way

Speech act: analysing, interpreting, commenting, arguing, presenting

Reading:

Securing product-oriented textual work, perception of aesthetic text components, information procurement and information evaluation

Writing:

Process-oriented writing, repetition of the relevant, informative and opinion-forming text types, editing of own and other people's texts

Act of writing: arguing, commenting, argumenting, appealing

Reflection on Social Reality:

Critical debate of social, political and professional topics as well as from the arts and culture, cultural portfolio

Language Awareness:

Securing the grammatical, orthographic and stylistic knowledge as well as how to put commas, secure use of technical language, applying strategies for avoiding mistakes, use of dictionaries, lexicas and electronic spellcheckers

**Tests:**

One three-hour test

**2.2. ENGLISH INCLUDING BUSINESS ENGLISH**

**Didactic Principles:**

Teaching has to be organised in a way so that the students acquire the level of Independent User B2 in receptive as well as productive skills according to The Common European Framework of References for Languages according to the recommendation of the Committee of Ministers of the Council of Europe to the member countries Nr. R (98) 6 of 17 March 1989 about the Common European Framework of References for Languages (CEFR). Language teaching has to be aimed at training the five skills of the CEFR in a well-balanced way and so that any linguistic communication takes place in the frame of the public and occupational domain (area of life). The reference to the training firm can be found in the occupational domain. It has to be mentioned that despite a good command of grammatical structures occasional errors may occur.

First Year (1<sup>st</sup> and 2<sup>nd</sup> Semester)

**Educational and Teaching Tasks:**

The students

- use simple linguistic structures,
- have a command of a limited range of vocabulary to manage concrete everyday situations orally and in writing,
- understand simple, everyday and familiar oral communication when someone speaks slowly, clearly and distinctly,
- understand simple and short everyday texts,
- can communicate in simple routine linguistic situations,
- can write simple texts on familiar topics,
- can describe people, living conditions, daily routines, likes and dislikes etc. in simple sentences orally and in writing as well as report on events and experiences.

**Subject Matter:**

Strengthening of all Skills based on the following Skills:

Personal and Public Domain:

Everyday life, school, environment, leisure time and hobbies, clothing, living, food and drinks, opinions, experiences, conversations, media, intercultural relationships, shopping, habits, health, holidays and public holidays, life in the society

Occupational Domain:

Training firm context (junior companies, mini training firms as well as training firms)

Oral Communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Letter, email, blog, text message, note, leaflet, experience report, filling in a form, private invitation, characterisation, simple presentation

Communication-relevant Grammatical Structures:

Present tense, past tense, present perfect tense, past perfect tense, future tenses, modal verbs, passive, word classes (pronoun, noun, adjective, verb, preposition), syntax

**Tests:**

Two one-hour tests

Second Year

3<sup>rd</sup> Semester – Competence Module 3:

**Educational and Teaching Tasks:**

The students

- can use simple linguistic structures,
- have a command of a limited range of vocabulary to manage concrete everyday situations within the frame of oral and written communication,
- understand simple, every day and familiar business-relevant oral communication when someone speaks slowly, clearly and distinctly,
- understand texts in which mainly simple everyday and business language is used,
- can communicate in simple routine situations in which uncomplicated and direct information is exchanged,
- can communicate in simple, routine professionally-relevant linguistic situations,
- can write simple texts on familiar topics,
- can describe people, daily and simple professional routines, likes and dislikes etc. in simple sentences orally and in writing as well as report on events, and experiences.

**Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain:

Nutrition, social networks, life in the society, education, shopping possibilities, entertainment offers, freedom facilities, intercultural relations

Occupational Domain:

First experiences in the world of work, routine office work, office equipment, training firm context

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Letter, email, blog, text message, memo, note, simple presentation, experience report, filling in a form, characterisation, hand-out, filling in a questionnaire

Communication-relevant Grammatical Structures:

Conditionals, infinitive constructions, indirect speech

**Tests:**

One one-hour test

4<sup>th</sup> Semester – Competence Module 4:

**Educational and Teaching Tasks:**

The students

- can use basic linguistic structures,

- have a command of an adequate range of vocabulary to manage everyday situations, to report and describe experiences and event, personal feelings and reactions in a structured way,
- conduct most of the simple routine conversations without difficulty, can ask and answer questions and share thoughts and information in predictable everyday situations,
- understand simple, everyday and familiar business-relevant oral communication when someone speaks slowly, clearly and distinctly,
- understand texts in which mainly everyday and business language is used and identify the essential information,
- understand simple professionally relevant non-fictional texts,
- understand simple professionally-relevant correspondence,
- can describe people, living and working conditions, daily and simple professional routines, likes and dislikes etc. orally and in writing in a detailed way as well as report on events, and experiences
- can react to simple professionally-relevant correspondence situation-adequately.

### **Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain:

Social networks, media, tourism, means of transport, education

Occupational Domain:

Experiences in the world of work, professions, simple professionally-relevant oral and written communication in the training firm, structures of a training firm

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Structure and layout of a business letter, first routine written business correspondence (inquiry and offer), email, blog, text message, memo, note, leaflet, presentation, experience report, filling in a form, simple instructions, descriptions, hand-out, filling in a questionnaire

Communication-relevant Grammatical Structures:

Gerund, participle constructions

### **Tests:**

One one-hour test

Third Year:

5<sup>th</sup> Semester – Competence Module 5:

### **Educational and Teaching Tasks:**

The students

- have a good command of the basic linguistic structures,
- have a command of an adequate range of vocabulary to manage everyday situations and routine professionally relevant communication orally and in writing,
- understand everyday and familiar business-relevant communication when someone speaks slowly, clearly and distinctly,
- understand texts in which mainly everyday or simple business language is used and can analyse their relevance,
- understand simple professionally relevant non-fictional texts which contain pictures and

- infographics and can extract the main information,
- understand simple professionally-relevant correspondence,
- manage simple routine professionally-relevant communication orally and in writing,
- can present a topic from their everyday life and their education in a short prepared presentation,
- can give a detailed description of various familiar topics, report on their living and working conditions, on their everyday and professional routine, on likes and dislikes etc. in a detailed way, describe, events, and experiences orally and in writing,
- can react to simple professionally-relevant correspondence addressee- and situation-adequately.

### **Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain:

Diversity in society, tourism, media

Occupational Domain:

Workflow in the training firm, simple professionally-relevant oral and written communication, types of companies, company profiles, infographics

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Standard business correspondence (order), email, blog, text message, memo, note, leaflet, presentation, circular letter/newsletter, hand-out, filling in a questionnaire, letter of application, CV

Communication-relevant Grammatical Structures:

Strengthening and expanding, situation and addressee-adequate register-specific use of the language

### **Tests:**

One one-hour test (two hours if necessary)

6<sup>th</sup> Semester – Competence Module 6:

### **Educational and Teaching Tasks:**

The students

- have a repertoire of basic linguistic structures which enable them to manage everyday and professionally-relevant situations with predictable content,
- have a command of an adequately large range of vocabulary to be able to speak about most of the topics from their own everyday life by paraphrasing a few expressions,
- can apply grammatical structures whereby errors occur but it is clear what shall be expressed,
- understand professionally-relevant presentations and speeches if the topic is familiar and the statements are uncomplicated and clearly structured,
- understand the main points of a communication situation if clearly articulated standard language is used to speak about familiar topics which are normally encountered in working life, in education and in their leisure time,
- understand uncomplicated non-fictional texts and infographics which are linked to their own interests and professionally-relevant topics,
- understand professionally-relevant standard situations and professionally –relevant correspondence,
- can give a prepared presentation on a familiar professionally-relevant or general topic in which

- the main points are sufficiently and precisely explained,
- can react to simple professionally-relevant correspondence addressee- and situation-adequately,
- can write detailed texts on familiar topics.

### **Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain:

Politics and society, EU, advertising, transportation, environment, intercultural relations

Occupational Domain:

Companies, services, products, business etiquette, business trips (reservations, cancellations), professionally-relevant written and oral communication

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Standard business correspondence (confirmation of order), email, memo, note, leaflet presentation, letter to the editor, hand-out, simple brochure, blog

Communication-relevant Grammatical Structures:

Strengthening and expanding, situation and addressee-adequate register-specific use of the language

### **Tests:**

One one-hour test (two hours if necessary)

Fourth Year:

7<sup>th</sup> Semester – Competence Module 7:

### **Educational and Teaching Tasks:**

The students

- can use a repertoire of sufficient linguistic means which enable them to manage everyday and professional situations with predictable content and they can use some complex sentence structures,
- have a command of an adequately large range of general and basic professionally-relevant vocabulary whereby vocabulary gaps make it necessary to paraphrase,
- can apply grammatical structures whereby errors can occur but it is clear what shall be expressed,
- understand standard language in direct contact and in media if the topics deal with familiar and less familiar subjects about social, professional life and education,
- understand texts on current topics in which a certain attitude or a specific point of view is taken,
- understand familiar professionally-relevant correspondence effortlessly,
- can present their views on a range of familiar topics, justify them with explanations and arguments and appeal addressee-adequately and give recommendations,
- can give a prepared presentation and answer questions,
- can write detailed texts on familiar topics from everyday life and the world of work,
- can react to familiar professionally-relevant correspondence addressee- and situation-adequately.

### **Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain:

Diversity in the society, national and international social contexts and developments (NPOs, NGOs, interest groups, humanitarian institutions)

Occupational Domain:

Entrepreneurship, national and international economic organisations, professionally-relevant written and oral communication, description and analysis of infographics, fairs and exhibitions

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Standard business correspondence (delayed delivery, advice of dispatch), memo, note, proposal, presentation, design of advertising material like leaflet, hand-out, creation of questionnaire, blog

Communication-relevant Grammatical Structures:

Strengthening and expanding, situation and addressee-adequate register-specific use of the language

**Tests:**

One two-hour test

8<sup>th</sup> Semester – Competence Module 8:

**Educational and Teaching Tasks:**

The students

- can use a repertoire of sufficient linguistic means which enable them to manage everyday and professional situations ,
- have a command of an adequately large range of general and basic professionally-relevant vocabulary,
- can apply more complex grammatical structures whereby errors may occur but it is clear what shall be expressed,
- understand standard language in direct contact and in media if the topics deal with familiar or also less familiar subjects about social, professional life and education,
- understand non-fictional texts on current topics in which a certain attitude or a specific point of view is taken,
- understand familiar professionally-relevant correspondence effortlessly,
- can react to familiar professionally-relevant correspondence addressee- and situation-adequately,
- can perform routine professionally-relevant linguistic situations,
- can exchange information on a wide range of familiar topics orally and in writing, explain their own intentions as well as clarify and defend their points of view with relevant explanations and arguments, appeal addressee-adequately and give recommendations,
- can give a prepared presentation and react to questions spontaneously,
- can write clear and structured texts on a wide range of familiar topics from everyday life and the world of work and apply the criteria relevant for the respective text type.

**Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain:

Social developments and trends, diversity in the society, economy and ecology, corporate social responsibility

Occupational Domain:

Banking, professionally-relevant written and oral communication based on training firm work, career and career planning (letter of motivation), corporate blogs

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Standard business correspondence (delayed payment, complaint), email, memo, note, presentation, report, article, comment, design of advertising material like leaflet

Communication-relevant Grammatical Structures:

Strengthening and expanding, situation and addressee-adequate register-specific use of the language

### **Tests:**

One two-hour test (three hours if necessary)

Fifth Year:

9<sup>th</sup> Semester – Competence Module 9:

### **Educational and Teaching Tasks:**

The students

- have a command of a wide repertoire of linguistic means and several complex sentence structures which enable them to give clear descriptions, express points of view and discuss something,
- have a command of a large range of vocabulary on professionally-relevant and in most of the general topics whereby they vary formulations and avoid frequent repetitions,
- have a good command of grammar and don't make mistakes which cause misunderstandings,
- understand a lecture or conversation on a professionally-relevant topic or professional situation as long as the input is clearly presented,
- understand texts on general and professionally-relevant topics in which a certain attitude or a specific point of view is taken,
- understand demanding non-fictional texts and decide while quickly skimming them which information is relevant for a particular purpose,
- understand familiar professionally-relevant correspondence effortlessly,
- can perform routine professionally-relevant linguistic situations,
- can prepare and give a clear and systematically-structured presentation in which they stress the main points and react to questions spontaneously,
- can react to professionally-relevant correspondence addressee- and situation-adequately,
- can exchange information on a wide range of familiar topics orally and in writing, explain their own intentions as well as clarify and defend their points of view with relevant explanations and arguments, appeal addressee-adequately and give recommendations,
- can write clear and structured texts on a wide range of familiar topics from everyday life and the world of work and apply the criteria relevant for the respective text type adequately.

### **Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain:

Advertising material, advertising strategies, marketing, public relations

Occupational Domain:

International business, global players, customer relations, business case including complaints, adjustments, reminders or delay in delivery

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Standard business correspondence, memo, note, leaflet, presentation, press release, comment, report, article, circular letter/newsletter, advertising text, corporate blog

Communication-relevant Grammatical Structures:

Strengthening and expanding, situation and addressee-adequate register-specific use of the language

**Tests:**

One two-hour test (three hours if necessary)

10<sup>th</sup> Semester:

**Educational and Teaching Tasks:**

The students

- have a command of a wide repertoire of linguistic means and several complex sentence structures which enable them to give clear descriptions, express points of view and discuss something,
- have a command of a large range of vocabulary on professionally-relevant and in most of the general topics whereby they vary formulations and avoid frequent repetitions,
- have a good command of grammar and don't make mistakes which cause misunderstandings,
- understand a lecture or conversation on a professionally-relevant topic or professional situation as long as the input is clearly presented,
- understand texts on general and professionally-relevant topics in which a certain attitude or a specific point of view is taken,
- understand demanding non-fictional texts and decide while quickly skimming them which information is relevant for a particular purpose,
- understand familiar professionally-relevant correspondence effortlessly,
- can perform routine professionally-relevant linguistic situations,
- can prepare and give a clear and systematically-structured presentation in which they stress the main points and react to questions spontaneously,
- can react to professionally-relevant correspondence addressee- and situation-adequately,
- can exchange information on a wide range of familiar topics orally and in writing, explain their own intentions as well as clarify and defend their points of view with relevant explanations and arguments, appeal addressee-adequately and give recommendations,
- can write clear and structured texts on a wide range of familiar topics from everyday life and the world of work and apply the criteria relevant for the respective text type adequately.

**Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the

following Domains:

Personal and Public Domain:

Responsibility of the individual citizen for the society on a national and international level

Occupational Domain:

Labour market, further education, living and working abroad

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Strengthening of the written text types and formats

Communication-relevant Grammatical Structures:

Strengthening and expanding, situation and addressee-adequate register-specific use of the language

**Tests:**

One two-hour test (three hours if necessary)

## **2.2. FOREIGN LANGUAGE**

**Didactic Principles:**

Teaching has to be organised in a way so that the students acquire the level of Independent User B1 in receptive as well as productive skills according to The Common European Framework of References for Languages. Language teaching has to be aimed at training the five skills of the CEFR in a well-balanced way. Linguistic communication takes place in the frame of the personal, public and occupational domain (area of life) and in the educational domain. The life and experiences of teenagers has to be taken into consideration. The experiences acquired in training from work have to be included in foreign language teaching in the occupational domain.

Linguistic activities are to be chosen in a way so that the students acquire sufficient linguistic means to be able to communicate adequately and correctly in familiar situations. Errors may occur, but it is clear what shall be said.

In terms of living internationality contacts abroad like school partnerships, international projects, internships, project weeks, etc. shall be fostered.

First Year (1<sup>st</sup> and 2<sup>nd</sup> Semester)

**Educational and Teaching Tasks:**

The students

- understand familiar words and simple sentences when someone speaks slowly, clearly and distinctly
- understand very simple and short texts and written messages on familiar everyday situations (signs, announcements, forms, simple brochures etc.),
- communicate in a very simple way in familiar everyday conversations when the conversational partners make an effort to carry out the conversation successfully,
- can pass on information about themselves and others in writing and orally,
- use elementary linguistic structures,
- can use a very elementary range of simple phrases related to concrete things and needs,
- can write or complete short, simple texts on a few everyday topics using formulaic expressions.

**Subject Matter:**

Building of the skills 'Reading', 'Listening', 'Spoken Interaction', 'Spoken Production' and 'Writing' and of the grammatical structures relevant for the competence level in a communication-relevant way.

Personal and Public Domain, Educational Domain:

Topics from the environment like family, friends and social relationships, school, jobs, leisure time, hobbies and likes, living and surroundings, shopping, eating and drinking, daily routine

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Short, simple texts in social networks, short messages and notes

**Tests:**

Two one-hour tests

S e c o n d Y e a r

3<sup>rd</sup> S e m e s t e r – C o m p e t e n c e M o d u l e 3:

**Educational and Teaching Tasks:**

The students

- understand questions and pieces of information, simple dialogues on familiar topics when someone speaks distinctly,
- understand simple instructions and announcements, short letters, emails, postings and can extract the main information from familiar everyday texts,
- can exchange and pass on simple information about themselves and others on an extended range of topics in writing and orally,
- can reproduce events from the present and the past in a simple way in writing and orally,
- can write short, simple texts on everyday topics using formulaic expressions and by connecting statements by simple linking words,
- can use a limited range of vocabulary to manage concrete, familiar everyday situations.

**Subject Matter:**

S t r e n g t h e n i n g a n d C o n t i n u o u s P r o g r e s s i o n i n t h e S k i l l s b a s e d o n t h e f o l l o w i n g D o m a i n s:

Personal and Public Domain, Educational Domain:

Strengthening the topics taught in the first year by including shopping, clothing and looks

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Short, every day and non-fictional texts (brochures, advertisements, short simple texts in social networks)

**Tests:**

One one-hour tests

#### 4<sup>th</sup> Semester – Competence Module 4:

##### **Educational and Teaching Tasks:**

The students

- understand questions and pieces of information, simple dialogues on familiar topics and simple text on sound carriers,
- understand short letters, postcards, emails, text messages, short factual statements and simple reports especially when pictures support the contents,
- can provide information on a few topics of everyday life in a few sentence,
- can talk about events from the present, the past and the future,
- can write short, coherent texts on topics of their daily life by using a limited range of vocabulary and simple sentence structures.

##### **Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain, Educational Domain:

Strengthening the topics taught in the first year by including shopping, body and looks, means of transport, travelling

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Short, every day and non-fictional texts (brochures, advertisements, notes, short simple texts in social networks and magazines)

##### **Tests:**

One one-hour test

Third Year:

#### 5<sup>th</sup> Semester – Competence Module 5:

##### **Educational and Teaching Tasks:**

The students

- understand conversations on familiar topics and details in simple texts when the topic is familiar and someone speaks slowly and distinctly,
- understand simple texts on familiar topics and can extract the main information from simple everyday and non-fictional text which refer to familiar situations,
- can communicate in simple routine situations in private and professionally-relevant fields when information is directly exchanged and familiar topics and activities are covered,
- can write a simple story when key words and pictures support the context,
- can write short, coherent texts on familiar topics by using a limited range of vocabulary and describe events, past activities and experiences by using simple structures correctly.

##### **Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain, Educational Domain:

Life in the society, school, jobs, leisure time and hobbies, body and looks, means of transport, travelling

Occupational Domain:

Information procurement (prices, availability, reservations)

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Short, every day and non-fictional texts (brochures, advertisements, short simple texts in social networks and magazines)

### **Tests:**

One one-hour test (two hours if necessary)

6<sup>th</sup> Semester – Competence Module 6:

### **Educational and Teaching Tasks:**

The students

- understand instructions, questions, pieces of information and messages in everyday, educational and professional situations and can follow simple descriptions of processes and workflows,
- understand simple non-fictional texts when pictures and graphics support the contents and simple professional standard correspondence which follows a frequently used pattern and refers to familiar situations,
- can participate in simple, short conversations or interviews, express their interest in what somebody says, can agree, disagree and make different suggestions as well as reach an agreement,
- can take and give advice, accept or decline invitations,
- can report on plans, events and incidents in writing and orally,
- can reproduce short extracts from texts read in simple sentences,
- can manage familiar topics routinely by using a sufficiently large range of vocabulary and relatively simple structures and can meet simple, concrete needs,
- can give a simple description of people, living and working conditions, daily routines, likes and dislikes in writing as well as orally.

### **Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain, Educational Domain:

Life in the society, school, jobs, travelling

Experiences, plans

Media

Occupational Domain:

Information procurement (prices, availability, reservations), world of work (application, job-hunting, work experience, job description), business trip

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Every day and non-fictional texts (brochures, advertisements, short simple texts in social networks, short articles in magazines on websites), simple professional mails and letters

**Tests:**

One one-hour test (two hours if necessary)

Fourth Year:

7<sup>th</sup> Semester – Competence Module 7:

**Educational and Teaching Tasks:**

The students

- understand questions and pieces of information on different topics from their everyday and professional environment which they are well familiar with as well as stories and narrations from everyday life and from their professional environment when the range of topics is familiar and someone speaks distinctly,
- generally understand texts in which feelings, wishes and experiences are described and texts from their professional daily life when the topics are familiar,
- can shortly describe and compare familiar objects from their professional environment using simple means,
- can give short, practiced presentations and answer some questions afterwards,
- can report on a real or fictitious event, write detailed letters and emails and include events, experiences and feelings and make assumptions,
- can write simple texts on familiar topics and connect sentences with a range of linking words,
- can take the role of a language mediator in simple conversations between two people.

**Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain, Educational Domain:

Life in the society, school an education, leisure time and celebrations, hobbies and preferences, living and environment, clothing and fashion, health and nutrition

Experiences

Incidents, plans

Media and advertising

Occupational Domain:

Information procurement about companies, products, terms of business, world of work and office routine, business trip

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Communication in social networks, correspondence, articles in magazines and internet blogs

Inquiry, memo, presentation, reservation, mail, circular letter/newsletter, invitation, telephone note

**Tests:**

One two-hour test

8<sup>th</sup> Semester – Competence Module 8:

**Educational and Teaching Tasks:**

The students

- understand the main information in conversations on familiar topics in direct contact or in media when someone speaks distinctly and can differentiate facts and the speakers' opinions in these conversations when they are clearly expressed,
- understand clearly-structured standard correspondence which refers to familiar situations,
- can extract the most important information from clearly structured newspaper and magazine articles,
- can also express feelings on familiar topics and react to expressions of emotions,
- can ask and answer questions on familiar topics without preparation as well as state and justify their opinion,
- can describe plans, goals, dreams, hopes, wishes, assumption,
- can agree on plans, appointments and meetings,
- can describe diagrams, survey results
- can report on a real or fictitious event, write detailed also professional letters and emails.

**Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain, Educational Domain:

Life in the society, school an education, environment and quality of life, media and advertising, social trends and developments

Occupational Domain:

World of work and office routine, customer contact, business trip, companies, products and services

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Communication in social networks, correspondence, report on experiences, description of infographics etc.

Inquiry, offer, PR texts, (leaflet, newsletter, homepage, circular letter etc.), description of infographics, memo

**Tests:**

One two-hour test

Fifth Year:

## 9<sup>th</sup> Semester – Competence Module 9:

### **Educational and Teaching Tasks:**

The students

- understand detailed instructions, questions, information in everyday, educational and professional situations as well when travelling and the main points on current events in media,
- can find pieces of information in various longer texts and text parts which they need to solve specific tasks in their private and professional everyday life and can see the main conclusions in clearly-structured, argumentative texts,
- can state their opinion on familiar professional topics and justify it in a simple way, state the advantages and disadvantages of an issue, agree or disagree and make different suggestions,
- can take a role and express an opinion which is not their own,
- can give a detailed description of workflows, issues, etc. in the private as well as the professional field, start a professional conversation, keep it going and end it,
- can give presentations on companies, products, workflows etc. and follow them,
- can write detailed, coherent texts in different text types on a range of topics which are familiar or interesting.

### **Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain, Educational Domain:

Life in the society, school an education, environment and quality of life, fashion, health and nutrition, experiences, incidents, complaints, plans, media and advertising, social trends and developments

Occupational Domain:

World of work and office routine, customer contact, business trip, companies, products and services, participating in fairs

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Communication in social networks, correspondence, letter to the editor, article, advertisements, report on experiences, description of infographics etc.

Inquiry, offer, order, confirmation of order, PR texts, (leaflet, newsletter, homepage, circular letter etc.), description of infographics, report, memo

### **Tests:**

One two-hour test

10<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

The students

- understand detailed instructions, questions, information in everyday, educational and professional situations as well when travelling and the main points on current events in media,
- can find pieces of information in various longer texts and text parts which they need to solve specific tasks in their private and professional everyday life and can see the main conclusions in clearly-structured, argumentative texts,

- can state their opinion on familiar professional topics and justify it in a simple way, state the advantages and disadvantages of an issue, agree or disagree and make different suggestions,
- can take a role and express an opinion which is not their own,
- can give a detailed description of workflows, issues, etc. in the private as well as the professional field, start a professional conversation, keep it going and end it,
- can give presentations on companies, products, workflows etc. and follow them,
- can write detailed, coherent texts in different text types on a range of topics which are familiar or interesting.

### **Subject Matter:**

Strengthening and Continuous Progression in the Skills based on the following Domains:

Personal and Public Domain, Educational Domain:

Life in the society, school an education, environment and quality of life, fashion, health and nutrition, experiences, incidents, complaints, plans, media and advertising, social trends and developments

Occupational Domain:

World of work and office routine, customer contact, business trip, companies, products and services, participating in fairs

Oral communication:

Domain-related monological and dialogical speaking

Written Text Types and Formats:

Communication in social networks, correspondence, letter to the editor, article, advertisements, report on experiences, description of infographics etc.

Inquiry, offer, order, confirmation of order, PR texts, (leaflet, newsletter, homepage, circular letter etc.), description of infographics, report, memo

### **Tests:**

One two-hour test (three hours if necessary)

## **3. ENTREPRENURSHIP – ECONOMY AND MANAGEMENT**

Educational Objectives of the Cluster 'Entrepreneurship – Economy and Management'

The cluster stands for building practice-oriented business competence on a high level.

The orientation on national and European standards in vocational education and training enables to adapt to the changing requirements of the labour market and to deal with the challenges of the institutions for further education.

The cluster comprises the subjects 'Business Administration', 'Corporate Accounting', 'Business Training, Project Management, Training Firm and Case Studies', 'Business Informatics', 'Office Management and Applied Informatics', 'Law' as well as 'Political Economics'.

In the Field Personal and Social Competence:

The students can

- critically reflect the effects of economic decisions on their environment,
- apply the fundamentals and instruments of customer-oriented activities,
- behave adequately in economic, operational and social situations and act in a target-oriented

way,

- act independently and take responsibility for themselves, others and resources,
- set goals for themselves as well as pursue their own and predetermined goals consequently.

#### In the Field Working Techniques:

The students can

- procure, assess and process technical information in a cross-linked way,
- organise themselves and their working environment,
- initiate, plan, carry out and finish projects based on the methods of project management,
- present and argue work output situation-adequately and in a target group-oriented way.

#### In the Field Entrepreneurship:

The students can

- assess and reflect the importance of innovation for economic and social development,
- develop a business idea and evaluate its feasibility,
- mention the main characteristics of legal company structures and assess their advantages and disadvantages,
- write and analyze a business plan,
- apply legal regulations in connected to business start-ups and management,
- evaluate and interpret the chances and risks of entrepreneurial independence,
- think and act entrepreneurially.

#### In the Field Management:

The students can

- identify and assess the risks of operational decisions and take suitable risk-policy measures,
- implement principles and methods of the continuous improvement process,
- assess the characteristics of different management styles regarding their strengths and weaknesses,
- plan and organize operational processes,
- develop entrepreneurial sets of objectives,
- take and argue strategic and operational decisions based on available information,
- name practice-relevant quality management systems and evaluate the importance of quality management,
- apply management techniques.

#### In the Field Performance and Performance Evaluation:

The students can

- use strategic and operational marketing instruments,
- initiate and settle procurement processes,
- initiate and settle disposal operations.

#### In the Field Human Resources Management:

The students can

- handle and interpret payroll accounting,
- assess legal aspects in connection with employment contracts,
- assess methods of personnel selection with regard to their advantages and disadvantages,
- explain the goals, methods and importance of human resources development and deployment of personnel,
- make correct applications and act in a target-oriented way during the application process.

#### In the Field Financing and Investment:

The students can

- take and argue investment decisions,
- evaluate the main types of business financing with regard to their advantages and disadvantages,
- make and argue financing decisions,
- draw up and interpret a financial plan.

### In the Field Financing and Investment:

The students can

- post current business transactions based on original documents in accounting on a cash basis and in double-entry bookkeeping,
- calculate company-relevant taxes and duties and transfer them,
- determine the profit and loss of a company with the help of accounting on a cash basis,
- carry out annual audits,
- interpret and assess the annual audits of a company,
- carry out cost and price calculations,
- calculate profit margins and take entrepreneurial decisions based on them,
- carry out cost accounting,
- analyze costs and evaluate their effects on process and the operating income,
- name the most important taxes and explain their effects.

### In the Field Law:

The students can

- resolve simple legal questions from the perspective of an entrepreneur, an employee and a consumer.

### In the Field Information and Communication Technology:

The students can

- use informatics systems (differentiate and assess hardware, configure the operating system and use it purposefully, use networks),
- implement operational processes with publication and communication (word processing, presentation, email communication, internet, desk-top publishing),
- find solutions to business problems using spreadsheet programs (make calculations, visualize data, analyze data),
- use a data base to solve business problems,
- back up and protect data in the field 'Information Technology, Individual and Society', use e-business applications and take It-legal determinations into account.

## **3.1 BUSINESS ADMINISTRATION**

### **Educational Objectives:**

In the framework of the principle Entrepreneurship Education comprehensive interdisciplinary cross-linked operational knowledge is to be developed as well as the acquisition of appropriate reflective attitudes and values is to be fostered.

When acquiring contents attention has to be paid to developing a holistic approach to the company and its environment as well as to regarding them from different perspectives (entrepreneur, employee, consumer). Special attention is to be focused on the aspects of economic, ecologic as well as social sustainability.

Tasks are to be embedded in practical context. The use of acquired knowledge and of the acquired competences happens in the training firm and during the compulsory internship. These are perspectives as well as resources for learning causes.

Instructing and open teaching and learning methods are to be used equally for the development of competences. The use of modern information and communication technologies to manage operational tasks is to be included.

First Year (1<sup>st</sup> and 2<sup>nd</sup> Semester):

### **Educational and Teaching Tasks:**

In the Field Economy and Society:

The students can

- differentiate economic sectors and types of companies,
- interpret the interaction between an enterprise and its environment and deduce consequences out of it,
- outline entrepreneurial, economic, ecologic and social interactions,
- assess facts and circumstances from different perspectives (employee, entrepreneur, consumer).

In the Field Business Plan:

The students can

- develop a business idea for a business plan,
- outline the legal bases of a company in terms of the legal form of a sole proprietorship,
- point out the founding process of a sole proprietorship.

In the Field Contracts:

The students can

- explain the conditions for the formation of contracts,
- know the importance and the consequences of contracts,
- compare the different kinds of contracts 'contract for work and services', 'contract of employment', 'sales contract' as well as other types of contracts (rental contract, insurance contract etc.) with each other,
- read a notice of employment and explain its content from the employee's point of view.

In the Field Sales Contract and Correspondence:

The students can

- define the legal and commercial elements in sales contract-relevant documents,
- carry out purchasing and sales processes in a legally correct and economically reflective way,
- implement the principles of marketing and purchasing for initiating and settling of sales contracts for a company,
- take all steps for the proper fulfillment of the sale contract seen from the entrepreneur's and consumer's point of view as well as communicate them situation-adequately,
- analyze the fulfillment of the sales contract contrary to the agreements seen from the entrepreneur's and the consumer's point of view as well as infer necessary measures and communicate them situation-adequately.

by using case studies

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

### **Subject Matter:**

Economy and Society:

Business environment (economic system, macro-economic objectives, economic operators,), enterprises (business objectives, stakeholder, functional areas), interaction between enterprise and environment

Legal Bases:

Entrepreneurs and enterprises, sole proprietorship

Business Plan:

Business idea, legal frame

Field of Contracts:

## Types of contracts

### Sales Contract including Correspondence:

Conditions for the formation of a contract, content of the sales contract (legal and other economic elements), initiating a sales contract including the main features of the market (product, price, distribution, communication), main features of materials management and control ( particularly procurement planning, procurement management, supplier selection including calculation, logistics companies), proper fulfillment of the sales contract (delivery, acceptance of the delivery, payment) including correspondence, fulfillment of the sales contract contrary to the agreements ( delay in delivery, defective delivery, wrong invoice, default of acceptance, delay in payment) including correspondence.

### Case Studies:

Simple economic case studies linking with other subjects, especially the subjects of the cluster 'Entrepreneurship – Economy and Management'

### Tests:

Two one-hour tests

### Second Year:

#### 3<sup>rd</sup> Semester – Competence Module 3:

#### **Educational and Teaching Tasks:**

##### In the Field Economy and Society:

The students can

- critically question market orientation as central topic of Business Administration from the perspective of an entrepreneur, an employee as well as a consumer:
  - analyze and evaluate the performance and marketing from the perspective of an entrepreneur, an employee as well as a consumer taking aspects of ethics and sustainability into account,
  - explain aspects of sustainable actions.

##### In the Field Legal Bases of a Company:

The students can

- choose the appropriate legal form of a company: describing the differences between sole proprietorships, partnerships and private or public limited companies based on different criteria,
- take a reasoned decision for a company in regard to the company name and the entry in the Company Register as well as extract the essential information from a company register excerpt,
- explain the powers of authorized persons and of employees in companies in specific cases,
- evaluate the main points of an employment contract from the employer's point of view.

##### In the Field Contracts:

The students can

- explain the documents necessary in international business and extract essential information from real documents,
- explain and use the most important terms of delivery and payment in international business.

##### In the Field Marketing:

The students can

- develop a coherent marketing concept for a product:
  - apply methods of market analysis,
  - develop a marketing strategy and operationalize marketing objectives,
  - outline various measures of product, contracting, communication and distribution management,

- critically question a marketing-mix seen from the consumer's point of view.

#### In the Field Performance in Trade and in Manufacturing Companies:

The students can

- analyze and rate the operational performance factors as well as their interaction and significance in companies.

by using case studies

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

#### **Subject Matter:**

Economy and Society:

Market orientation, ethics and sustainability in performance and marketing

Legal Bases:

Legal forms, company, Company Register, power of procuration and authorization to act, employment contract seen from an employer's perspective

Sales Contract:

Documents as well as terms of delivery and payment in international business

Marketing:

Marketing objectives, kinds and instruments of market research, market segmentation, target market determination and market position, product, contracting, distribution communication management

Performance in Trade and in Manufacturing Companies:

Operational performance factors, key performance indicators

Case Studies:

Economic case studies linking with other subjects, especially the subjects of the cluster 'Entrepreneurship – Economy and Management'

#### **Tests:**

One one-hour test

#### 4<sup>th</sup> Semester – Competence Module 4:

#### **Educational and Teaching Tasks:**

In the Field Economy and Society:

The students can

- analyze and evaluate materials management and logistics seen from the entrepreneur's and consumer's point of view taking aspects of ethics and sustainability into consideration.

In the Field Materials Management:

The students can

- operationalize objectives of materials management,
- optimize the procurement process,
- develop a procurement marketing concept,

- differentiate different strategies of procurement and stock organization,
- describe the main types of costs of materials management and their relationships,
- carry out a stock analysis with the help of appropriate key figures and methods and draw conclusions based on the results for optimization.

#### In the Field Logistics and Supply – Chain Management:

The students can

- analyze measures within the framework of a value chain.

#### In the Field Logistics Companies:

The students can

- analyze an offer from different logistics companies,
- analyse the choice of means of transport taking various aspects into consideration,
- describe the most important documents in freight traffic and extract the essential information from real documents.

#### In the Field Trade:

The students can

- outline the different functional areas of trade,
- explain the different operational areas in trade and their distinguishing features,
- assess the importance of trade in an economic, ecological and social context.

#### In the Field Business Plan:

The students can

- develop the fields of a materials management, performance and marketing for a concrete business plan based on a business idea taking location factors for retail or manufacturing company into account.

by using case studies

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

### **Subject Matter:**

Economy and Society:

Ethics and sustainability in materials management and logistics

Materials Management:

Objectives of materials management, procurement processes, strategies of procurement and stock organization, costs of materials management, key figures of materials management

Logistics and Supply-Chain Management:

Logistics, Supply-Chain- Management

Logistics Companies:

Logistics companies, means of transport, documents in freight traffic

Trade:

Functions of types of trade, characteristics of materials management, performance and marketing

Business Plan:

Parts of a business plan, simple business plan, location factors

Case Studies:

Economic case studies linking with other subjects, especially the subjects of the cluster 'Entrepreneurship – Economy and Management'

**Tests:**

One one-hour test

Third Year:

5<sup>th</sup> Semester – Competence Module 5:

**Educational and Teaching Tasks:**

In the Field Economy and Society:

The students can

- critically assess measures for running a company with a focus on ethics and sustainability
- scrutinize measures of Human Resources Management seen from the employee's and the employer's point of view,
- take sustainable decisions in different roles (entrepreneur, employee and consumer) and based on existing structures as well as act sustainably.

In the Field Management:

The students can

- reflect the normative management level in regard to its importance as well as to its limits and ranges of implementation:
  - characterize the contents of normative management,
  - discuss the importance of corporate culture,
- outline the correlation between normative, strategic and operational management.

In the Field Planning:

The students can

- model the planning process of a company:
  - define the strategic starting position of a company with the help of different instruments of strategic management,
  - make predictions using different instruments,
  - formulate strategic and operational objectives for a company,
  - implement the strategic development of a company with the help of different instruments of strategic management,
  - see the importance of a budget for a company based on a concrete example.

In the Field Human Resources Management:

The students can

- reflect different motivation theories,
- critically question the humanization of labour,
- reflect staff assessment and human resources development as important tool of human resources management,
- carry out tasks connected to human resources management of a company:
  - outline the tasks of human resources management,
  - outline different legal aspects of employer-employee-relationship,
  - define different remuneration schemes,
  - outline methods of staff planning and personnel layoff,
  - use methods of recruitment and selection of personnel,
- use the knowledge about methods of recruitment and selection of personnel for promising

applications.

In the Field Leadership:

The students can

- identify different leadership theories,
- outline and reflect different leadership concepts.

In the Field Organisation:

The students can

- develop measures for the organisation of a company based on different criteria in a reflected way:
  - analyse elements of the organisational structure,
  - assess organisational guidelines and principles,
  - create different incentive systems for companies,
  - outline the connection between the operational organisation and the organisational structure,
  - describe the processes within a company.

In the Field Controlling:

The students can

- apply control instruments situation-specifically and describe their importance within the PDCA-process.

by using case studies

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

### **Subject Matter:**

Economy and Society:

Ethics in business management

Management:

Management theory, normative management like the St. Gallen Management Model

Planning:

Instruments of strategic management, instruments of operational management

Human Resources Management:

Staff planning, recruitment and selection of personnel, labour law, motivation, staff assessment, human resources development, humanization of work, payment

Leadership:

Leadership theories, leadership concepts

Organization:

Connection between operational organisation and the organisational structure, elements, organizational policies and principles of the organizational structure, management systems, process management

Controlling:

## Areas and instruments of controlling

### Case Studies:

Economic case studies linking with other subjects, especially the subjects of the cluster 'Entrepreneurship – Economy and Management'

### Tests:

One one-hour test (two hours if necessary)

## 6<sup>th</sup> Semester – Competence Module 6:

### Educational and Teaching Tasks:

#### In the Field Economy and Society:

The students can

- critically assess production conditions in a company with a focus on ethics and sustainability,
- critically reflect on considerations related to site selection processes,
- take sustainable decisions in different roles (consumer, employee and entrepreneur) based on existing structures as well as act sustainably.

#### In the Field Manufacturing Companies:

The students can

- reflect the management and the function areas:
  - recommend production processes based on justifications,
  - explain the importance of research and development for manufacturing companies,
  - outline the importance of materials management in the manufacturing company,
  - characterize the performance in the manufacturing company,
  - outline marketing in the manufacturing company,
  - explain the importance of quality management in the manufacturing company,
- assess the importance of the manufacturing sector for the economy,
- systematize manufacturing companies based on different criteria.

#### In the Field Financial Management:

The students can

- develop financial measures for companies in a reflected way:
  - assess whether the financial rules of a company are kept,
  - interpret the financial key figures of a company,
  - assess the importance and possibilities of internal and external financing of a company,
  - analyze and reflect on the credit checks by creditors (suppliers and banks) based on different criteria as well as classify the credit securities after various considerations,
  - write a simple financial plan for a company.
- apply the knowledge from business financing in the private sector:
  - develop detailed accounts of all revenue and expenditure (cash method of accounting) for the private sector,
  - outline the possibilities for funding private households,
  - prepare and carry out credit interviews with a bank.

#### In the Field Investment Management:

The students can

- process the basics for investment decisions in the business and in the private sector,
- take decisions based on qualitative methods (scoring method etc.) and justify them,
- reflect the limits and scopes of the results of static investment calculation methods:
  - carry out and argue investment decisions based on static investment calculation methods,
  - explain the connection between management and investment,
  - differentiate the kinds of investments,

- manage investments.

#### In the Field Business Plan:

The students can

- assess the practicability of a business plan on the basis of financial and investment planning
- carry out the financial and investment planning for a business plan and reflect on comprehensible planning with regard to cost and performance accounting,
- create effective sustainable structures as an entrepreneur and come up with reflected processes.

by using case studies

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

#### **Subject Matter:**

Economy and Society:

Ethics and sustainability in manufacturing as well as in investment and financial management

Manufacturing Companies:

Manufacturing companies, fields of manufacturing companies, quality management

Financial Management:

Reasons for financing, forms of financing, simple financial plan, financial key figures, credit checks

Investment Management:

Types of investments, quantitative and qualitative decision making methods

Business Plan:

Financial and investment planning

Case Studies:

Economic case studies linking with other subjects, especially the subjects of the cluster 'Entrepreneurship – Economy and Management'

#### **Tests:**

One one-hour test (two hours if necessary)

Fourth Year:

7<sup>th</sup> Semester – Competence Module 7:

#### **Educational and Teaching Tasks:**

In the Field Economy and Society:

The students can

- identify and critically reflect the interactions between society and economy and individual companies and take over responsibility for actively developing this relationship in their immediate environment,
- assess the interactions of economy and ecology and the economic effects of environmental measures,
- assess the chances and risks of globalization and its effects on businesses, employees as well as

consumers.

#### In the Field International Business:

The students can

- evaluate the chances and risks as well as inhibiting and supporting factors of international business,
- deduce the effects of globalization on business as well as on the structure of the functional areas of a company subsequent to different internationalization strategies,
- reflect specific features of the management in international business under the consideration of cultural differences,
- recommend financial and risk policy measures for international business of a company.
- analyze the necessary documents for international business,
- interpret the macro-economic significance of international business for Austria.

#### In the Field Service Companies:

The students can

- evaluate the importance of the service sector for the economy.

#### In the Field Banking and Insurance:

The students can

- differentiate the functional areas of banks and insurance companies:
  - outline the range of services of banks and insurances and assess them from the point of view of businesses and consumers,
  - explain the importance of ratings,
  - define the annual accounts of banks and insurances from other branches,
- explain the specific features of credit and insurance contracts,
- deal with the settlements of claims as well as with the communication linked to them,
- broadly outline the function and role of banks and insurances in the economy,
- illustrate the role of the Austrian National Bank and of the European Central Bank in the banking sector.

#### In the Field Securities, Derivatives and Stock Exchange:

The students can

- develop an investment strategy depending on the investor's investment profile:
  - define the investor's investment profile based on different criteria,
- analyze securities and derivatives according to criteria:
  - classify different forms of investments,
  - explain different forms of securities,
  - characterize derivatives,
- explain stock market transactions,
- differentiate the different kinds of stock exchanges.

#### by using case studies

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

### **Subject Matter:**

#### Economy and Society:

The importance of international trade for the economy, globalization, ethical investment

#### International Business:

Export ratio, balance of trade, current account, balance of payments, risks in international trade, distribution channels, organizational structure, marketing and procurement, as inhibiting and supporting

factors of international business (export promotion, customs clearance), cross-cultural management, transport documents, ecological aspects of transport

**Service Companies:**

Service, procurement, performance, and marketing within the context of service companies, CRM

**Banks and Insurances:**

Functions and economic significance, procurement, performance and marketing of banks and insurances, credit and insurance contract, product portfolio of banks and insurances, settlement of claims, trends in the banking and insurance sector, functions of the Austrian National Bank and the European Central Bank, rating agencies

**Risk Management:**

Risk and risk management, instruments of risk management

**Securities, Derivatives and Stock Exchange:**

Securities, derivatives and other instruments of asset management, return on investment, capital market, kinds of stock exchanges

**Case Studies:**

Economic case studies linking with other subjects, especially the subjects of the cluster 'Entrepreneurship – Economy and Management'

**Tests:**

One one-hour test (two hours if necessary)

**Fifth Year:**

**9<sup>th</sup> Semester – Competence Module 9:**

**Educational and Teaching Tasks:**

**In the Field Economy and Society:**

The students can

- assess control processes in companies (start-up, mergers, crisis management, closing a business) from different perspectives (entrepreneur, employee, consumer) and describe their consequences for the economy and the society,
- outline the importance of corporate-governance-concepts.

**In the Field Business Plan:**

The students can

- write and evaluate a complex business plan for a business idea.

**In the Field Business Start-up:**

The students can

- describe the necessary legal and economic steps for founding a company,
- compare the possibilities for starting a business activity (new start-up, franchising, company take-over) and assess them for a concrete object of the business,
- take justified decisions regarding the legal form and the location.

**In the Field Management Process:**

The students can

- select and use controlling instruments suitable for the specific entrepreneurial decision-making situation,
- recognize crises in companies and describe the suitable crisis management instruments.

by using case studies

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

**Subject Matter:**

Economy and Society:

Stakeholder management, corporate-governance-concepts

Business Plan:

Complex business plan (company take-over, mergers etc.)

Business Start-up:

Founding a company, company take-over

Management Process:

Controlling, controlling instruments, crises management, business co-operations and mergers, closing a business

Case Studies:

economic case studies linking with other subjects, especially the subjects of the cluster 'Entrepreneurship – Economy and Management'

**Tests:**

One two-hour test (three hours if necessary)

10<sup>th</sup> Semester – Competence Module 10:

**Educational and Teaching Tasks:**

The students can

by using case studies

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

**Subject Matter:**

Revision of tasks including subject matter of all years as well as including all perspectives (entrepreneur, employee, consumer), updates

Complex economic case studies linking with other subjects, especially the subjects of the cluster 'Entrepreneurship – Economy and Management'

**Tests:**

One two-hour test (three hours if necessary)

## 3.2. CORPORATE ACCOUNTING

### Educational Objectives:

Entrepreneurship Education and the use of modern IT-techniques for solving tasks are key elements of learning arrangements. Practice-oriented tasks and competence-oriented teaching shall lead students to think logically, creatively as well as in a cross-linked way, to work precisely and consistently independently and in a team as well as to decide and act responsibly.

As far as possible relations are to be established between the different subjects, especially between the subjects of the cluster 'Entrepreneurship – Economy and Management' to promote cross-curricular competences.

All curricular content form the basis for working in the training firm.

First Year (1<sup>st</sup> and 2<sup>nd</sup> Semester):

### Educational and Teaching Tasks:

In the Field Calculations:

The students can

- apply the basic arithmetical operations correctly,
- assess the results and their plausibility,
- carry out simple final accounts, percentage calculations, calculations from hundred.as well as currency conversions.

In the Field Fundamentals of Accounting:

The students can

- explain the structure and purpose of accounting as well as name the legal bases of bookkeeping,
- name the accounting provisions and recording requirements as well as assess the consequences for individual businesses.

In the Field Cash Accounting:

The students can

- apply the basic legal provisions of the value-added-tax law,
- understand, check and process vouchers as well as enter and file them in cash accounting,
- use cash accounting in private life, check and file vouchers,
- enter business cases based on vouchers considering input tax and value-added-tax,
- calculate the tax payable and draw up the turnover tax advance return,
- keep the mandatory records of cash accounting,
- calculate the economic success.

In the Field Double-Entry Bookkeeping in Practice:

The students can

- apply the systematics of double-entry bookkeeping,
- use the account system and the chart of account,
- register merchandise purchases, sales of goods and purchase returns as well as the adjustment transaction by cash payment and bank transfer.

by using case studies:

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

### Subject Matter:

Calculations:

Fundamentals of calculations, mathematical calculation skills and understanding for numbers (estimations). Final accounts, chain calculation, percentage calculations from hundred, currency conversions

Fundamentals of Accounting:

Concept, structure and purpose of accounting, bookkeeping systems, legal bases of bookkeeping, accounting provisions and recording requirements  
Cash Accounting

Legal bases, functioning of the value-added-tax, voucher management, voucher organization in connection with sales contracts in Business Administration

Mandatory records based on vouchers including value-added-tax, turnover tax advance return, calculation of economic success, income tax return

Entry of current business transactions in cash accounting based on audit trail including the preparation of required business assessment

Double-Entry Bookkeeping:

Systematics of double-entry bookkeeping

Accounting system (ÖPWZ) and draft of accounts.

Booking of purchases, sales and invoice settlement based on vouchers considering the value-added-tax

Case Studies:

Simple economic case studies linking with other subjects, especially the subjects of the cluster 'Entrepreneurship – Economy and Management'

**Tests:**

Two one-hour tests

Second Year:

3<sup>rd</sup> Semester - Competence Module 3:

**Educational and Teaching Tasks:**

In the Field Double-Entry Bookkeeping in Practice:

The students can

- enter purchases of assets including low-value assets in the accounts, carry out the book other purchase and sales,
- book purchase and forwarding costs,
- enter price discounts in the accounts,
- book the invoice settlement considering reminder charges, default interest as well as discounts,
- book operating costs for vehicles.
- calculate the sum and trial balance sheet, balance sheet as well as the profit and loss account.

In the Field Other Business Cases:

The students can

- book advance payments, emballages as well as purchases and sales of securities and bonds based on bank statements.

by using case studies

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

### **Subject Matter:**

Double-Entry Bookkeeping in Practice:

Entry of further current business transactions based on vouchers considering value-added-tax, sum and trail balance sheet, balance sheet as well as profit and loss account

Connected business cases based on vouchers including sum and trial balance sheet, balance sheet as well as profit and loss account

Other Business Cases:

Advance payment, emballages, leasing, securities and bonds

### **Tests:**

One one-hour test

4<sup>th</sup> Semester - Competence Module 4:

### **Educational and Teaching Tasks:**

In the Field Movements of Goods and Payments with other Countries:

The students can

- enter bookings of current business transactions concerning the movements of gods with other countries.

In the Field of Personnel Accounting:

The students can

- balance current earnings (salaries, wages, apprentice remuneration, marginally employed persons, allowances and supplements, payments in kind, expense allowances) and other emoluments,
- balance accounts in case of termination of employment,
- carry out company-external accounting,
- keep the required records,
- enter wage and salary payments as well as expense allowances,
- carry out employee assessment using FinanzOnline,
- carry out the necessary correspondence with Social Security and the tax office.

In the Field of Computer-aided Accounting:

The students can

- maintain the master data,
- enter current business transactions using commercial standard software, calculate the amount of VAT, keep, the stock accounts, invoice, manage open items, keep a register of assets,
- carry out simple payroll accounting using commercial standard software, calculate duties connected to wages and salaries and make the necessary book entries,
- see the effects of book entries on the profit and loss account,
- prepare and interpret the necessary analyses,
- back-up data.

In the Field Case Studies:

The students can

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

### **Subject Matter:**

Movements of Goods and Payments with other Countries:

enter foreign transactions in connection with International Business in Business Administration

Payroll Accounting:

Balance of current earnings and other remunerations, settlement with Social Security, the tax office and the community, payroll account and other records required by law, employee assessment using FinanzOnline, correspondence, book entry

Computer-aided Accounting:

Entry of current business transactions including inventory and asset accounting based on an audit trail

Settlement of current earnings and other emoluments

Analyses

Maintenance of master data, data back-up

Case Studies:

Economic case studies linking with other subjects, especially the subjects of the cluster 'Entrepreneurship – Economy and Management'

### **Tests:**

Two one-hour tests (one from the section 'Computer-aided Accounting')

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

### **Educational and Teaching Tasks:**

In the Field Fundamentals of Cost Accounting:

The students can

- explain the functions of cost accounting and name areas of cost accounting,
- see the role of cost accounting within accounting,
- differentiate cost accounting systems.

In the Field Cost Accounting as Basis of Pricing:

The students can

- explain the steps from the calculation of the cost price to the sales price,
- calculate the cost price using purchasing price calculation, and carry out the necessary book entries,
- attribute expenses to costs and revenues to services,
- distribute costs to cost centres and determine the costs of goods sold,
- carry out cost unit accounting per product and cost unit accounting related to time,
- calculate the sales price and carry out the necessary book entries,
- prepare the basis for decisions by using difference calculations,
- determine the profit by using calculations related to the cost unit.

In the Field Cost Accounting as decision-making Tool:

The students can

- differentiate costs in their relation to the level of employment,
- determine contribution margins,
- take entrepreneurial decisions.

In the Field Cost Accounting as Profit and Loss Account:

The students can

- determine the operating profit.

In the Field Case Studies:

The students can

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

### **Subject Matter:**

Fundamentals of Cost Accounting:

Fundamentals, cost accounting systems at a glance, functions and role in accounting

Cost Accounting as the Basis of Pricing:

Recording of costs considering the purchase price calculation, cost-type accounting, cost centre accounting, cost unit accounting, cost unit profit calculation, sales and difference calculation, book entries

Cost Accounting as decision-making Tool:

Actual cost system based on direct costs, field of application for direct costing

Cost Accounting as Profit and Loss Account:

Determination of operating profit

### **Tests:**

One one-hour test (two hours if necessary)

6<sup>th</sup> Semester - Competence Module 6:

### **Educational and Teaching Tasks:**

In the Field Sector-specific Features of Cost Accounting:

The students can

- carry out calculations.

In the Field Fundamentals of Year-end Procedures:

The students can

- rank year-end procedures according to their importance,
- differentiate stocktaking and inventory,
- name the basic valuation principles, accounting policies and measures of value,
- name the valuation rules for fixed and current assets as well as for debt capital.

In the Field Valuation of Assets:

The students can

- name the purpose of asset valuation,
- enter further additions of the asset valuation in the accounts,
- carry out the book entry of provisions for maintenance and repair expenses as well as for modification and expansion of assets,
- enter the elimination of fixed assets,
- determine the balance sheet approach of fixed assets,
- determine the effect of asset valuation on the balance sheet as well as on the profit and loss account.

In the Field Goods and Material Valuation:

The students can

- use methods of consumption calculations,
- apply valuation methods,
- make the resulting book entries,
- see the effects of goods and material valuation on the balance sheet as well as on the profit and loss account.

In the Field Valuation of Unfinished and Finished Products:

The students can

- calculate the manufacturing costs and make the valuation,
- calculate the effects of the valuation of unfinished and finished products on the balance as well as on the profit and loss account.

by Using Case Studies:

The students can

- acquire professional, methodological, social and self-competence in a cross-linked way.

### **Subject Matter:**

Sector-specific features of cost accounting

Basics of year-end procedures:

Year-end procedures – sequence, stocktaking and inventory, valuation principles, valuation policies. valuation standards, valuation rules

Asset Valuation:

Further increase in fixed assets, maintenance, reconstruction and expansion, elimination of fixed assets

Goods and Material Valuation:

Valuation of unfinished and finished products

Booking exercises

Case Studies:

Economic case studies linking with other subjects, especially the subjects of the cluster 'Entrepreneurship – Economy and Management'

### **Tests:**

One one-hour test (two hours if necessary)

Fourth Year:

## 7<sup>th</sup> Semester - Competence Module 7:

### **Educational and Teaching Tasks:**

#### In the Field Valuations of Claims and Liabilities:

The students can

- name the purpose of the valuation of claims,
- classify the claims according to their collectability,
- take value-added-tax characteristics within the valuation of claims into consideration,
- carry out single valuations of claims and create book entries,
- rate foreign currency claims and foreign currency liabilities and carry out the necessary book entry,
- calculate the effects of the claims and liabilities valuation on the balance as well as on the profit and loss account.

#### In the Field Accrual and Deferral:

The students can

- name the functions of accrual and deferral,
- figure out when accrual and deferrals are necessary,
- calculate the total amount and carry out the book entry of accruals and deferrals,
- determine the effects of accrual and deferrals on the balance as well as on the profit and loss account.

#### In the Field Accruals:

The students can

- name the functions of accruals, carry out the necessary book entries (including the corporate tax accruals).

#### In the Field Preparation of the Annual Financial Statement:

The students can

- name the parts of annual financial statements,
- carry out the year-end procedures in the correct order,
- apply accounting principles,
- name company and tax-law provisions (obligation to draw up, preparation date),
- structure the balance and the profit and loss account according to company law regulations,
- determine the success of individual companies, carry out the necessary book entries, prepare the annual accounts,
- determine the profit share of partners in a partnership and carry out the book entry, prepare the annual accounts,
- determine the profit share of partners in small private limited companies taking company law regarding reserves into consideration and carry out the book entry, calculate the annual financial statement with footnotes considering the accounting regulations, describe auditing and disclosure requirements.

#### by Using Case Studies:

The students can

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

### **Subject Matter:**

#### Valuation of Claims and Liabilities:

Single valuation of national claims, foreign currency receivables, foreign currency liabilities

#### Accruals and Deferrals:

Creation and accounting

Accruals:

Creation and accounting

Preparation of the Annual Financial Statement:

Elements, order of year-end procedures, accounting principles, legal framework for businesses and taxes for the preparation of the annual financial statement, structure of the balance sheet and of the profit and loss account, calculation of the business success

Financial statements of individual companies and partnerships: determination of business success, book entry, balance sheet including staggered profit and loss account

Financial statement of a small Private Limited Company, reserves according to the Austrian Corporation Code (UGB), accounting regulations, audit and disclosure requirements, structure of the balance sheet and staggered profit and loss account (including notes)

**Tests:**

One one-hour test (two hours if necessary)

8<sup>th</sup> Semester - Competence Module 8:

**Educational and Teaching Tasks:**

In the Field Taxation:

The students can

- reflect the importance of tax compliance for the society,
- determine earnings and income, calculate income tax, prepare the income tax return as well as the employee assessment,
- calculate corporate tax in a simple form and draw up the tax return,
- use detailed regulations concerning sales tax law and fill in VAT returns,
- outline further transaction taxes and other taxes,
- assess the right to subsidies for family support,
- outline the procedures from the submission of a tax return to the assessment of the tax by a tax demand and identify their obligations and rights as tax payers as well as take action based on the regulations of the tax law.

In the Field Preparation of the Annual Financial Statement:

The students can

- determine the taxable result using the reconciliation of book and taxable income from the result according to business law,
- issue the necessary tax returns for individual companies, partners of partnerships and Private Limited Companies.

In the Field International Accounting:

The students can

- compare the valuation requirements of the International Financial Reporting Standards (IFRS) for selected balance sheet items with company law.

by Using Case Studies:

The students can

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

**Subject Matter:**

Taxation:

Structure of taxes, taxes on profits, transaction taxes, further taxes and duties, basics of subsidy law, communication with the tax office, tax law

Preparation of Annual Financial Statements:

Calculation of the taxable results (reconciliation of book and taxable income)

International Accounting:

In-depth repetition (current business cases, accounting of documents, closing entries)

Case Studies:

Economic case studies linking with other subjects, especially the subjects of the cluster 'Entrepreneurship – Economy and Management'

**Tests:**

One two-hour test

Fifth Year:

9<sup>th</sup> Semester - Competence Module 9:

**Educational and Teaching Tasks:**

In the Field Annual Financial Statement Analysis and Criticism:

The students can

- process data in a percentage balance sheet, in a percentage profit and loss account, in a flow of funds statement and in a changing profit and loss account,
- calculate and interpret financial and performance ratios,
- prepare cash-flow statements,
- interpret the results of the annual financial statement analysis using instruments of early risk detection (e.g. Quicktest, Multiple Discrimination Analysis),
- prepare an annual financial statement criticism.

In the Field Controlling:

The students can

- use instruments of integrated corporate planning (power budget, financial plan, budgeted balance sheet) and interpret the results,
- calculate the liquidity and outline and assess its importance for the economic situation of a company,
- interpret deviation analyses and suggest corrective measures.

by Using Case Studies:

The students can

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

**Subject Matter:**

Annual Financial Statement Analysis and Criticism:

Processing and presenting data, calculation and interpretation of ratios

Controlling:

Strategic and operational controlling, detailed budgeting, liquidity analysis, deviation analysis

Revision of tasks including subject matter of all years, updates

**Tests:**

One two-hour test

10<sup>th</sup> Semester - Competence Module 10:

**Educational and Teaching Tasks:**

The students can

- use their acquired professional, methodological, social and self-competence in a cross-linked way.

**Subject Matter:**

Revision of tasks including subject matter of all years, updates

**Tests:**

One two-hour test (three hours if necessary)

### **3.3. BUSINESS TRAINING, PROJECT MANAGEMENT, TRAINING FIRM AND CASE STUDIES**

**Educational Objectives:**

Entrepreneurship Education and the use of modern IT-techniques for solving tasks are key elements of learning arrangements. Practice-oriented tasks and competence-oriented teaching shall lead students to think logically, creatively as well as in a cross-linked way, to work precisely and consistently independently and in a team as well as to decide and act responsibly.

As far as possible relations are to be established between the different subjects, especially between the subjects of the cluster 'Entrepreneurship – Economy and Management' to promote cross-curricular competences.

Training firm work is to aim at establishing links to all other subjects.

Second Year:

3<sup>rd</sup> Semester - Competence Module 3:

**Educational and Teaching Tasks:**

In the Field Communication - Presentation:

The students can

- prepare, carry out and reflect on conversations of day-to-day business routines,
- make customer-oriented phone calls and take down memos,
- use presentation techniques and assess their effects,
- accept and give feedback.

In the Field 'Learning Company' (Mini Training Firm, Junior Company):

The students can

- set objective for themselves and follow them or given goals consequently,
- get themselves and their working environment organized,
- gather, assess, process and document subject-specific information in a cross-linked and comprehensible way,
- initiate and carry out procurement processes,
- react when contracts are breached,
- record current business cases based on original documents in the accounting on a cash basis and
- finally evaluate their own objectives as well as the given goals concerning their achievements.

### **Subject Matter:**

Communication in business

Presentation techniques

Target definition, target tracking, evaluation methods, self-organization and organization of the working environment, methods of information procurement, handling of business transactions from the subject matter Business Administration and Corporate Accounting, record of current business cases in the accounting on a cash basis including the preparation of necessary analyses

4<sup>th</sup> Semester - Competence Module 4:

### **Educational and Teaching Tasks:**

In the Field 'Learning Company' (Mini Training Firm, Junior Company):

The students can

- think and act entrepreneurially,
- develop a business idea in a team, comprehensibly document and present it,
- create a simple business plan for a business idea they have developed themselves,
- implement a simple business plan in a 'Learning Company',
- apply simple quality management methods,
- conclude business transactions between 'Learning Companies',
- record current business cases connected to their 'Learning Company' based on original documents in double bookkeeping using standard business software and
- evaluate and reflect the results with regard to the achievements of objectives.

### **Subject Matter:**

Business idea, simple business plan cross-linked to Business Administration

'Learning Company' work in the training firm office in preparation of the training firm

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

### **Educational and Teaching Tasks:**

In the Field Project Management:

The students can

- conduct an analysis whether a project is worth being carried out,
- define the roles in a project and fill these positions according to individual competences,
- define the project goals and formulate the indicators for their achievement,
- outline the project framework,
- form teams and develop a project culture,
- communicate and negotiate with (external) clients in a proper way,
- define and handle different project phase,
- initiate, plan, execute and finalize projects using project management methods,

- evaluate projects continuously,
- apply the basics of 'pre-scientific' work.

### **Subject Matter:**

Definition (project, project management, kinds of projects), roles and functions in a project, project culture, project management phases (pre-project phase, project and post-project phase), project execution, project finalization, project management instruments (application, distinctions, plan for objective, cost budget, structural plan for objects, order, structural plan for project, responsibilities matrix, work packages, time schedule, risk analysis, project controlling)

6<sup>th</sup> Semester - Competence Module 6:

### **Educational and Teaching Tasks:**

In the Field Preparation for the Training Firm:

The students can

- gather, assess, process in a cross-linked way and comprehensibly document specialist information for training firm work, ACT-services,
- carry out analyses of the training firm market,
- comprehend and present operational processes of a training firm (structural and process organization),
- apply to a training firm in a suitable way and act in a goal-oriented way during the application process,
- apply content concerning industrial law in employer-employee relations,
- execute simple business cases in the training firm using standard software,
- apply company-related management techniques.

### **Subject Matter:**

Preparation for training firm work using quality management methods

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

### **Educational and Teaching Tasks:**

In the Field Training Firm:

The students can

- apply acquired knowledge and skills from other subjects to practice-oriented tasks within their range of responsibilities and also depending on the range of responsibility:
  - develop strategic objectives and deduce operational objectives from them,
  - understand business processes, recognize interrelations, visualize processes and carry out process tracking,
  - prepare a budgeted profit and loss account and an investment plan,
  - deal with basic managerial tasks correctly in content and form, on schedule, in a target-oriented and independent way, also with international focus if necessary,
  - prepare, as well as interpret analyses based on business documents and take as well as justify entrepreneurial decisions on the basis of available operational data,
  - plan, implement, evaluate and if necessary adjust operational and own objectives in terms of a continuous improvement process,
  - carry out cost and price calculations based on data provided,
  - carry out personnel accounting using business standard software,
  - enter wage and salary payments,
  - calculate business-relevant taxes and duties and pay them on time,
  - carry out accounting work using business standard software,
  - apply internal and external operational communication in writing and orally according to the situation,

- apply and correctly use branch-related marketing strategies and instruments,
- apply and use up-to-date information technologies in a target-oriented way and appropriate to the requirements of the respective task,
- see and analyze the crucial importance of operational performance quality for the existence and the development of an enterprise.
- carry out business analyses.

#### In the Field Communication, Presentation and Conflict Management:

The students can

- apply leadership techniques,
- use creativity, representation, moderation, presentation and communication techniques and evaluate their effects,
- apply techniques for work organization according to the respective field of work,
- extend and deepen the possibilities for information procurement,
- solve conflict based on the principles of conflict management,
- behave situation-adequately in a team, behave in a human, tolerant and appreciative way and apply communication skills,
- develop co-operation skills and work successfully together in a team,
- develop a customer-oriented behaviour and act appropriately.

#### In the Field Time Management and Organisation:

The students can

- integrate time-management tools in their work behavior,
- act reliably and subordinate their work behavior to the group objectives,
- carry out the work entrusted to them carefully, independently and accurately, react flexibly to changing work situations and reflect their own actions critically.

#### **Subject Matter:**

Working in different functions in the training firm (like administration, accounting including tax and duties systems, procurement, investment and financing, human resource management, sales, import and export, controlling, quality management) or in a process-oriented way using practice-oriented, up-to-date office, information and communication technologies and application software taking learning content from all years into account

Communication in at least one foreign language, quality management systems, instruments for achieving objectives and management instruments, fundamentals management and strategic controlling, instruments for analyzing a company (e.g. Balanced Scorecard)

#### 8<sup>th</sup> Semester - Competence Module 8:

#### **Educational and Teaching Tasks:**

#### In the Field Training Firm:

The students can

- apply acquired knowledge and skills from other subjects and particularly from the previous competence module to practice-oriented tasks within their range of responsibilities and also depending on the range of responsibility:
  - carry out personnel accounting using business standard software,
  - enter wages and salary payments,
  - calculate business-relevant taxes and duties and pay them on time,
  - carry out accounting work using business standard software,
  - analyze costs and assess and their effects on prices and operating results,
  - transform business concepts into business plans, present and argue them,
  - see quality in operational work as important entrepreneurial strategy factor,
  - use strategic controlling as well as customer-relationship-management and key-account-management,
  - carry out operational adaptation and optimization processes,

- initiate and conclude national and international procurement and sales processes,
- take appropriate action in case of breach of contract,
- compile a service portfolio,
- carry out year-end procedures and prepare a tax return,
- apply control models and control instruments like cost accounting, budgeting, finance planning,
- carry out analyses of management decisions in companies,
- apply human resources management to use the innovative and implementation-oriented abilities and skills of employees (e.g. knowledge-management).

In the Field Management:

The students can

- apply management concepts and techniques in specific situations,
- gather and assess information which help to solve a problem,
- use various communication techniques.

### **Subject Matter:**

Working in different functions in the training firm (like administration, accounting including tax and duties systems, procurement, investment and financing, human resource management, sales, import and export, controlling, quality management) or in a process-oriented way using practice-oriented, up-to-date office, information and communication technologies and application software taking learning content from all years into account

Customer-relationship-management, key-account-management, year-end procedures, tax return, communication with tax authorities, change management

Fifth Year:

9<sup>th</sup> Semester - Competence Module 9:

### **Educational and Teaching Tasks:**

In the Field Case Studies:

The students can

- apply their professional, methodological, social and self- competence acquired in the compulsory subjects 'Business Administration', 'Corporate Accounting' and 'Business Training, Project Management, Training Firm and Case Studies' on practice-oriented tasks in a cross-linked way,
- deal with typical business examples/case studies from corporate practice and or from a training firm using IT.-support.

### **Subject Matter:**

In-depth Revision and Actualization:

Subject matter from the compulsory subjects 'Business Administration', 'Corporate Accounting' and 'Business Training, Project Management, Training Firm and Case Studies' from all years using software necessary for dealing with operational tasks

Integration and further development of competences acquired in training firm work.

Typical Business Examples/Case Studies:

Typical business examples/case studies with integrated tasks.

10<sup>th</sup> Semester - Competence Module 10:

### **Educational and Teaching Tasks:**

In the Field Case Studies:

- The students can
- apply their professional, methodological, social and self- competence acquired in the compulsory subjects 'Business Administration', 'Corporate Accounting' and 'Business Training, Project Management, Training Firm and Case Studies' on practice-oriented tasks in a cross-linked way,
  - deal with typical business examples/case studies from corporate practice and or from a training firm using IT-support

**Subject Matter:**

In-depth Revision and Actualization:

Subject matter from the compulsory subjects 'Business Administration', 'Corporate Accounting' and 'Business Training, Project Management, Training Firm and Case Studies' from all years using software necessary for dealing with operational tasks

Integration and further development of competences acquired in training firm work

Typical Business Examples/Case Studies:

Typical business examples/case studies with integrated tasks

**Tests:**

One two-hour test (three hours if necessary)

### 3.3 BUSINESS INFORMATICS

**Educational Objectives:**

Entrepreneurship Education and the use of modern IT-techniques for solving tasks are key elements of learning arrangements. Practice-oriented tasks and competence-oriented teaching shall lead students to think logically, creatively as well as in a cross-linked way, to work precisely and consistently independently and in a team as well as to decide and act responsibly.

As far as possible relations are to be established between the different subjects, especially between the subjects of the cluster 'Entrepreneurship – Economy and Management' to promote cross-curricular competences.

All subject matter is the basis for training firm work and has to be practiced by means of concrete business situations.

Second Year:

4<sup>th</sup> Semester - Competence Module 4:

**Educational and Teaching Tasks:**

In the Field Spreadsheet and Data Input:

The students can

- enter data effectively (auto fill-in functions), realize and correct incorrect input, move and copy data, sort, filter, search and replace, separate and combine,
- organize data in tabs.

In the Field Spreadsheet - Formatting:

The students can

- format worksheets (line height, column width, display and hide), numbers (currencies, date), texts and cells,

- create custom formats, transfer formats and use conditional formatting on cells.

#### In the Field Spreadsheet - Printing:

The students can

- print worksheets (tabs) and make reasonable settings (paper formats, specific pages, print areas and marked areas),
- distribute data on pages in an optimized way when printing (scaling, page order, column and line repetition, pagination etc.) and create headers and footers.

#### In the Field Spreadsheet - Calculations:

The students can

- carry out simple calculations using the advantage of cell references (making formulas copyable), carry out percentage calculations,
- use simple functions effectively (SUM, MEAN VALUE, MINIMUM, MAXIMUM, NUMBER, ROUNDING), carry out simple decisions (IF-function).

#### In the Field Spreadsheet - Diagrams:

The students can

- prepare and label significant diagrams, take decisions regarding the type of diagram based on the individual situations.

#### **Subject Matter:**

Data input and data processing, sort and filter data, formatting, printing, calculations, diagrams

Simple business application

#### **Tests:**

One one-hour test (two hours if necessary)

#### Third Year:

#### 5<sup>th</sup> Semester - Competence Module 5:

#### **Educational and Teaching Tasks:**

#### In the Field Spreadsheet - Calculations and Decision Functions:

The students can

- carry out evaluations and functions,
- determine, apply and combine suitable functions (SUMIF, AVERAGEIF, COUNTIF, decision node e.g. IF-function, VLOOKUP, AND, OR,) apply text and date functions.

#### In the Field Spreadsheet - Data Interchange:

The students can

- import and export data.

#### In the Field Spreadsheet - Data Evaluation:

The students can

- group data, filter and calculate (partial) results
- evaluate data with pivot-tables.

#### In the Field Spreadsheet - Spreadsheet Design:

The students can

- create calculation models with input and expenditure areas (calculations etc.) and at the same time back-up input and output (validity, cell protection etc.).

**Subject Matter:**

Calculations, decision functions, data import, data export, analyses of extensive databases, back-up of data input

Business applications

**Tests:**

One one-hour test (two hours if necessary)

6<sup>th</sup> Semester - Competence Module 6:

**Educational and Teaching Tasks:**

In the Field Data Bases - Spreadsheet:

The students can

- describe the ranges of application of a data base,
- modify, add, sort and filter data sets in existing tables,
- import and export processed data in an optimal way.

In the Field Data Bases - Queries:

The students can

- create simple queries from a table.

In the Field Data Bases - Forms and Reports:

The students can

- create simple forms,
- enter data into forms and sort them.
- create and modify simple reports.

In the Field Computing Systems (Hardware, Operating System, Network, Purchase Decision, Error Analysis):

The students can

- select, install and connect common hardware components and peripheral devices,
- analyze, compare and assess offers for hardware,
- detect occurring errors in computer systems and report a precise description of the error to the respective person,
- use help systems,
- organize data optimally in networks and the internet according to given tasks.

In the Field Information Technology, Man and Society - Data Security:

The students can

- use different media to back-up data and keep them safe,
- make an automated back-up, restore data,
- restore the backup selectively, system recovery,
- guarantee data security,
- apply anti-virus programs and firewalls.

**Subject Matter:**

Use and development of data bases (simple database queries and reports), analyses of extensive datasets

Install IT-work periphery in a functional way (hard- and software, error correction, help systems), purchasing decisions

Data protection

Business applications

**Tests:**

One one-hour test (two hours if necessary)

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

**Educational and Teaching Tasks:**

In the Field Data Bases - Data Evaluation through Queries:

The students can

- prepare queries with complex criteria,
- collate data through grouping,
- create queries which modify, insert or delete data,
- use data for filtering by means of date/time functions,
- create parameter queries,
- carry out calculations in queries.

In the Field Data Bases - Forms and Reports:

The students can

- create reports and in doing so group data and carry out calculations,
- represent data in forms, filter, and carry out calculations.

In the Field Data Bases - Data Base Management:

The students can

- describe the importance of a primary key and set it according to the task,
- create spreadsheets without detailed instructions, make independent decisions on the correct selection of field data types,
- secure and simplify data input (validation rules, value list, combination fields).

In the Field Data Bases - Import and Export:

The students can

- process, and import data (different data formats),
- provide data for other applications (export).

**Subject Matter:**

Process, evaluate, analyze and present data, complex queries

Business applications

**Tests:**

One one-hour test (two hours if necessary)

8<sup>th</sup> Semester - Competence Module 8:

## **Educational and Teaching Tasks:**

### **In the Field Databases - Database Modelling:**

The students can

- depict existing data models in the database,
- differentiate different kinds of relationships,
- define spreadsheets necessary for realizing a given task independently and relate them.

### **In the Field Computing Systems - Network Administration:**

The students can

- connect and use shared resources in a network,
- connect various devices based on different technologies,
- administer network users.

### **In the Field Computing Systems - Network Configuration:**

The students can

- share resources in a network and configure them by granting access rights,
- check whether the network settings are configured correctly,
- make changes to the configurations of network settings,
- examine and solve simple network problems.

## **Subject Matter:**

Data modeling, revision and consolidation of data analyses, reporting and data management

Configure and use network resources, user administration, network settings

Business applications

## **Tests:**

One one-hour test (two hours if necessary)

## **Fifth Year:**

### **9<sup>th</sup> Semester - Competence Module 9:**

## **Educational and Teaching Tasks:**

### **In the Field Information Technology, Man and Society - Data Security, Data Protection and Law:**

The students can

- point out possible threat scenarios for digitally saved data,
- assess and configure security and back-up systems in companies,
- differentiate basis data protection regulations,
- reveal gross violations against data protection regulations,
- assess whether actions connected to IT applications violate respective legal regulations,
- describe the importance of data encryption and transfer data safely,
- use E-business applications.

### **In the Field Spreadsheet Calculation - Complex Managerial Tasks:**

The students can

- create complex calculation models and thus solving complex business task,
- use macros to rationalize work steps.

## **Subject Matter:**

IT and law (e-commerce, e-government, copyright, data protection)

Solve complex managerial applications by using acquired applications (spreadsheet calculations, databases etc.)

**Tests:**

One one-hour test (two hours if necessary)

### **3.5 OFFICE MANAGEMENT AND APPLIED INFORMATICS**

**Educational Objectives:**

Entrepreneurship Education and the use of modern IT-techniques for solving tasks are key elements of learning arrangements. Practice-oriented tasks and competence-oriented teaching shall lead students to think logically, creatively as well as in a cross-linked way, to work precisely and consistently independently and in a team as well as to decide and act responsibly.

As far as possible relations are to be established between the different subjects, especially between the subjects of the cluster 'Entrepreneurship – Economy and Management' to promote cross-curricular competences.

All subject matter also forms the basis for training firm work.

First Year (1<sup>st</sup> and 2<sup>nd</sup> Semester):

**Educational and Teaching Tasks:**

In the Field Computing Systems - Hardware and Software:

The students can

- differentiate and connect peripheral devices as well as solve simple technical problems (check device connections, clear paper jam and fix low toner),
- differentiate hardware components and interfaces and explain their functions.

In the Field Computing Systems - Operating System:

The students can

- install and uninstall software due to user needs as well as update software or set-up and control automatic updates,
- organize data locally, on available network drives and in a cloud in a useful way,
- manage, search for, delete, restore, compress data, differentiate the most important file types and calculate with file sizes,
- change file properties (write protection etc.) and link file types with applications,
- install and set up a printer,
- make simple settings in the operating environment (volume, password, printer, date/time etc.)
- solve simple application problems in the operating system and search for help for simple problems on the internet,
- inform themselves of innovations in an operating system and in an application software,
  - use learning platforms and learning programs.

In the Field Information Technology, Man and Society:

The students can

- select secure passwords,
- copy, save, protect and update data,
- differentiate software licensing terms,
- use social networks safely.

In the Field Publication and Communication – Word Processing:

The students can

- write without looking at the keyboard using the touch typing system (150 strokes a minute),
- write, correct, format and save texts (character and paragraph formatting, numbering and enumeration, column breaks and paginations),
- set print options,
- create tables, insert totaling functions in tables,
- insert and place images and graphic elements ( web formats and formats suitable for printing),
- design simple presentations,
- create business documents according to ÖNORM A 1080.

### **Subject Matter:**

Computing systems (hardware, operating systems, network):

Operating systems, user interface, computer and peripheral devices, data management, learning platforms

Information technology, man and society:

Basic security measures (passwords), secure use of the internet

Publication and communication (word processing, web publishing, presentation, internet):

Touch typing system, standard functions of word processing programs, information procurement on the internet, program and online help, letter design, formal design of documents according to ÖNORM A 1080, presentation software, formats suitable for the web

Simple business application

### **Tests:**

Two one-hour tests (two hours if necessary)

Second Year:

3<sup>rd</sup> Semester - Competence Module 3:

### **Educational and Teaching Tasks:**

In the Field Publication and Communication - Word Processing:

The students can

- design documents using the touch typing system, write without looking at the keyboard and increase the speed to approximately 180 strokes a minute,
- work with format and document templates, adapt them and create new templates,
- write business documents (letter with continuation sheet, delivery note, invoice etc.) conforming to standard and based on a model,
- layout documents creatively according to the modern basics of typography.

In the Field Publication and Communication - Presentation:

The students can

- design demanding presentations (animation, multi-media effects, slide master, export formats).

In the Field Publication and Communication - Internet:

The students can

- search the internet, administer browser favorites, compress and upload files, save files in the cloud, see the dangers of the internet,
- communicate per email and administer them (set up email clients, standard functions of an email

- client, attachments, netiquette, search, sort, file, import and administer contacts),  
- administer appointments and tasks (co-ordinate appointments, administer and synchronize several appointment calendars).

**Subject Matter:**

Increase in writing speed, extended functions of a word processing programs, efficient design of documents, secure use of the internet, electronic communication and communication administration, multimedia presentation, appointment and task administration

**Tests:**

One one-hour test (two hours if necessary)

4<sup>th</sup> Semester - Competence Module 4:

**Educational and Teaching Tasks:**

In the Field Publication and Communication - Word Processing:

The students can

- design documents using the touch typing system, write without looking at the keyboard and increase the speed to approximately 200 strokes a minute,
- write simple phonograms (continuous texts).

In the Field Publication and Communication - Extensive Texts:

The students can

- process extensive texts (segment change, different headers and footers),
- create folders (table of contents, list of figures etc..)

In the Field Publication and Communication - Extensive Texts:

The students can

- create serial documents (simple and nested conditions, labels),

**Subject Matter:**

Writing 200 strokes minute, serial documents, extensive documents, extended functions of a word processing programs, correspondence following phonograms and diverse templates

Simple business applications

**Tests:**

One one-hour test (two hours if necessary)

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

**Educational and Teaching Tasks:**

In the Field Publication and Communication - Word Processing:

The students can

- design documents using the touch typing system, write without looking at the keyboard and increase the speed to approximately 210 strokes a minute,
- design complex tables,
- design text blocks and document templates independently,
- edit pictures.

## In the Field Publication and Communication - Data Linkage and Serial Documents:

The students can

- link calculation programs with a word processing program,
- prepare an application portfolio ready for delivery as well as apply online,
- prepare a service portfolio in writing and electronically.

### **Subject Matter:**

Increase in writing speed, data exchange, extended batch print functions, presentations tailored to the target group, efficient design of documents according to ÖNORM A 1080, application documents and portfolios

### **Tests:**

One one-hour test (two hours if necessary)

## 6<sup>th</sup> Semester - Competence Module 6:

### **Educational and Teaching Tasks:**

#### In the Field Publication and Communication- Word Processing:

The students can

- design documents using the touch typing system, write without looking at the keyboard and increase the speed to approximately 220 strokes a minute,
- take the minutes according to statements and also according to circumstances,
- create tables (control elements, protected areas),
- create index entries, a bibliography and other registers in an extensive document,
- create case-by-case documents of the operational goods cycle correctly in form and content,
- write documents according to phonograms.

#### In the Field Publication and Communication - Web Publishing:

The students can

- process information found on the internet in a task- and addressee- oriented way,
- publish on the web (simple changes in the code - HTML, CSS),
- work with a desktop-publishing-program.

### **Subject Matter:**

Increase in writing speed to 220 strokes a minute, extensive documents, forms, minutes, case studies, drafts, basics of a desktop-publishing-program, corporate design, web publishing

Extensive business applications

### **Tests:**

One one-hour tests (two hours if necessary)

## **3.6 LAW**

### **Educational Objectives:**

The instructions to exercise the rights and responsibilities of a responsible citizen and Union citizen play a central role in teaching. The students shall be conscious of their role as active citizens with the opportunity to shape social processes.

According to the implementation of the Entrepreneurship Education principle, the acquisition and

application of legal knowledge based on the legal content already acquired in Business Administration has to be effected in an interdisciplinary and cross-linked way by using current, subject-relevant information

The competence to check specific facts for their legal relevance as well as to analyze and solve simple, practice-related legal aspects independently is to be developed by using situational role-plays and case studies in teaching.

Legal questions have to be discussed, if necessary debated and at the same time critically analyzed by using media.

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

### **Educational and Teaching Tasks:**

In the Field Legal System:

The students can

- name the individual levels of the hierarchical system of the legal system and explain their structural relationship,
- identify as well as compare the individual types of legal acts and assign them to individual state institutions and make simple applications especially concerning e-government independently,
- seek specific legal advice for professional and private legal problems.

In the Field Austrian and European Law:

The students can

- name the basic principles of the federal constitution and interpret its content, explain the federal legislation and that of the federal states as well as describe the current form of government in Austria,
- describe the administrative structure, the responsibilities and the judicial control in the administration as well as the self-government in Austria,
- explain the role of the social partners within the state,
- explain and assess the fundamental rights and freedoms in an Austrian, European and international context,
- summarize the main features of asylum, aliens and nationality law,
- describe the development of the European Union as well as comment on the European idea and its further development,
- name the most important organs of the European Union and describe their tasks, describe and explain the Community rules, how law is enforced within the Union.

In the Field Entrepreneur and Employee in Law and Economy:

The students can

- assess if a commercial activity is given, outline the kinds of business enterprises and the requirements for starting a trade,
- identify activities which violate fair competition as well as trademark, design and patent protection and point out the possibilities for legal protection of the party concerned,
- outline when a work fulfills the concept of copyright law and explain the comprehensive protection of copyright law,
- compare the respective protective purposes of product safety and product liability law,
- describe the structure of the standards system concerning industrial law and characterize the employment relationship in respect of the rights and obligations of the employer and the employee,
- analyze whether an employment contract is a standard or an atypical one in a specific legal case and assess its socially relevant effects,
- describe the individual areas of employee protection as well as outline representative bodies of the Labour Constitution Act.

In the Field Law Enforcement:

The students can

- explain the most important steps of law enforcement in administrative and administrative criminal proceedings as well as in proceedings in labour and social court,
- analyze the most important content of insolvency proceeding as well as compare the process steps during the implementation of bankruptcy proceedings and of a recovery plan.

### **Subject Matter:**

Legal System:

Hierarchical structure of the legal system, kinds of legal acts, legal entities and legal objects, the role of the individual in the legal environment (kinds of law, interpretation and application of legal standards), access to justice, e-government

Austrian and European Law:

Basic structures in Austria, principles of the federal constitution, federal legislation and legislation of the federal states, administrative structure, self-government, state power control, court organization, representation of interests and role of the social partners, individual legal interests (human and civil rights, obtaining citizenship, main features of asylum and aliens law), basic structures of the EU, basics of EU law and law enforcement, further development of the EU

Entrepreneur and Employee in Law and Economy:

Basics of trade law and of industrial property law, of copyright law, product liability and product safety law, norm system concerning industrial law, standard or atypical employment contracts, rights and obligations of employment contracts, termination of employment, important regulations of employee protection and of Labour Constitution Act, Vocational Training Act

Law Enforcement:

Administrative and administrative criminal proceedings in their respective current version, insolvency proceeding and proceedings concerning industrial law, bankruptcy proceedings

8<sup>th</sup> Semester - Competence Module 8:

### **Educational and Teaching Tasks:**

In the Field Handling and Settlement of Common Legal Problems:

The students can

- find those legal bases (especially the Austrian Civil Code – ABGB – and its ancillary laws), which set out explicit provisions to solve problems,
- apply their knowledge about legal capacity and the capacity to act combined with their previous knowledge about contract law to solve particular legal cases,
- characterize the legal relationships between spouses, same-sex couples as well as parents and children and compare the legal effects of marriage with those of life partnerships,
- differentiate the forms of divorces and analyze their consequences,
- outline the forms of last wills, the legal inheritance law and the right to a compulsory portion of the members of immediate families (parentelae) and of the spouse and deduce the legal consequences resulting from them,
- outline possessions and property of movable and immovable assets as well as the structure and importance of the land register and extract essential information from a real abstract of title,
- find the appropriate provisions to solve a case of trespass as well as assess neighbor disputes,
- state the most important conditions of a contract conclusion based on their previous knowledge from Business Administration in a cross-linked and constructive way, name the importance of contractual freedom and their exceptions as well as compare some of the most important contract types,
- analyze breaches of contract based on their previous knowledge from Business Administration and deduce legal actions,
- argue and assess the possibility and importance of contract security ,

- name the requirements for damage claims as well as the forms of liabilities for one's own and other people's actions (including no-fault liability),
- differentiate home ownership from non-material (plain) rental property and assess the most important regulations of tenancy law seen from the perspective of a landlord and of a tenant,
- analyze the conditions for the application of consumer protection law and the most important consumer protection requirements (especially the right of withdrawal, quotations, illegal contractual components as well as collective claims) based on examples seen from different perspectives (entrepreneur, consumer),
- apply the legal regulations for electronic legal communication and e-commerce to simple problems,
- assess the punishable offence based on simple criminal cases,
- relate data protection, personal rights, copyright and criminal law to social networks and analyze their own usage pattern critically and see the legal risks.

#### In the Field Law Enforcement:

The students can

- describe the responsibility of civil and criminal courts and the corresponding proceedings,
- outline the most important steps of law enforcement in civil and criminal proceedings and compare the most important contents of execution, the different forms of garnishment and the obligated party's liquidation of assets.

#### Subject Matter:

Handling and Settlement of common Legal Problems:

Austrian Civil Code (ABGB) and its ancillary laws (basics of civil, family and inheritance law, property law), contractual law (basics of contract design, provability of contract conclusion, appeal against contracts and contractual content, breach of contract, means for security of fulfillment), compensation law, home ownership and tenancy law, consumer protection law, e-commerce law, signature law, distance selling regulations of consumer protection law, Legal Information System (RIS), criminal law (conditions for punishability, sentence-determining offences, especially economic crimes, law on addictive drugs), dealing with social networks, data protection

Law Enforcement:

Overview of civil and criminal proceedings including specific types of procedures, compulsory execution

### 3.7 POLITICAL ECONOMICS

#### Didactic Principles:

Strengthening the role as a responsible citizen with European competence plays a central role. Special focus has to be put on gathering information and on analyzing the information critically.

Developing an own position on various economic problems with relevant justifications within debates has to be promoted.

Sustainability, entrepreneurship and a positive attitude among students toward shaping civil society and economy by means of complex methods (scenario-method, role plays etc.) has to be built up.

Fifth Year – Competence Module 9:

9<sup>th</sup> Semester:

#### Educational and Teaching Tasks:

In the Field Basic Questions of Political Economics:

The students can

- outline the key tasks and the subsections of political economics,
- exemplify the importance of models – for the explanation of complex economic interrelationships,
- explain economic parameters.

#### In the Field Economic Theories and Economic Systems:

The students can

- compare different market systems covering a spectrum ranging from free to eco-social market economy,
- exemplify the specific features of the Austrian economic system,
- explain the policy-makers, objectives and task fields of economic policy and present the possibilities for action of the individual based on examples.

#### In the Field Market and Pricing:

The students can

- illustrate the model of supply and demand and its limitations.

#### In the Field Prosperity and Quality of life:

the students can

- outline the significance of GDP-growth for the prosperity of an economic system as well as critically reflect the limitations of this indicator for measuring the prosperity of a country (social and ecological perspective).

#### In the Field Labour and Social Welfare:

The students can

- explain frequently used methods for the elicitation and calculation of unemployment figures,
- differentiate important causes of unemployment and explain as well as argue significant consequences of unemployment for the individual and for the society,
- analyze and argue the connection between causes of unemployment and the instruments designed to fight unemployment.

#### In the Field Money and Financial Economy:

The students can

- describe the stages of money development, the stages of appearance, the functions, the characteristics of money, the money creation process of commercial banks as well as the causes and consequences of price increases,
- outline the connections between monetary policy and inflation and assess important instruments of monetary policy critically,
- exemplify the central objectives, the tasks and organs of the European Monetary Union, its monetary policy and instruments,
- outline the link between the financial market and the real economy.

### **Subject Matter:**

Basic Questions of Political Economics:

Tasks, subsections and research methods, economic cycle, production factors, export quota, trade balance, current account, balance of payments

Economic Theories and Economic Systems:

Economic school of thought, market economy and its characteristics, economic policy (concept, policy-makers, objectives and task fields)

Market and Pricing:

Supply and demand, price mechanism, and pricing policy

Prosperity and Quality of Life:

Measurement, distribution and utilization of wealth, growth and sustainable economic management

Labour and Social Welfare

Labour, unemployment and labour market policy, distribution of income and income policy, social policy and social change

Money and Financial Economy:

Origin, kinds and functions of money, definition of money supply, money value and money value disturbances, currency (rate of exchange, rate of exchange development, money supply, monetary policy), financial market and real economy

10<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

In the Field Economy and Budget:

The students can

- list the measurement parameters to define the prevailing economic conditions, outline the main reasons for cyclical fluctuations and describe instruments of economic policies,
- distinguish between supply-oriented and demand-oriented economic policy and assign individual measures to both concepts,
- outline budget preparation as well as the effects of budget policy on the long-term development of a national economy.

In the Field European Economy:

The students can

- name and explain important milestones in the development of the European Union, its most important institutions and its tasks,
- describe and reflect the importance of the European Union for Austria and see where the future challenges for the European Union will be.

In the Field International Economy:

The students can

- explain the term, the causes of globalization and argue as well as assess the central advantages and disadvantages of globalization,
- outline and assess the tasks of the most important international economic organizations.

### **Subject Matter:**

Economy and Budget:

Economy and economic policy, budget and budget policy, national debts, fiscal policy

European Economy:

European Union (steps of European integration, tasks and organs), domestic market (changes and risks), EU budget, European economic and monetary union, competition policy, agricultural policy, regional policy, transport policy, energy policy

International Economy:

Foreign trade and balance of payment, globalization (term, causes and effects), international economic organizations, developing countries and development assistance

## 4. SOCIETY AND CULTURE

### Educational Objectives of the Cluster 'Society and Culture':

The cluster 'Society and Culture' comprises the subjects 'Political Education and History (Economic and Social History)' as well as 'Geography (Economic Geography)' and 'International Economic and Cultural Areas'. The education in this cluster is to be designed in terms of a holistic education so that reflecting the connections of political, economic and cultural changes is fostered. Particular emphasis has to be put on building up a comprehensive concept of democracy.

### 4.1 POLITICAL EDUCATION AND HISTORY (ECONOMIC AND SOCIAL HISTORY)

Second Year:

3<sup>rd</sup> Semester:- Competence Module 3:

#### Educational and Teaching Tasks:

The students can

- discuss political programs critically and assess their effects on individuals and the society,
- assess different values critically,
- analyze political challenges,
- reflect the historical importance of democracy.

#### Subject Matter:

Political parties and their ideological principles, political decision-making process, fundamental right and right to freedom, civil rights, values and conflict of values, political differentiation and opinion making, current political challenges

4<sup>th</sup> Semester:- Competence Module 4:

#### Educational and Teaching Tasks:

The students can

- explain the functioning of the Austrian democracy and compare these with other models,
- justify their opinion when making decisions,
- discuss the importance of media critically in opinion making,
- notice the differences between information and manipulation,
- name Austrian and European problems, assess these and comment on them,
- develop, reason and defend their own political opinions.

#### Subject Matter:

The political system in Austria, parliamentarism and political debates, elections, possibilities for representation interests and lobbyism, populism and politics, media, Austria as member of the European Union

Third Year:

5<sup>th</sup> Semester:- Competence Module 5:

#### Educational and Teaching Tasks:

The students can

- use historical sources critically to reconstruct and deconstruct history,
- describe the influence of historical developments on individuals, the society and the state,
- name different historical epochs and identify their essential characteristics,
- describe significant historical processes of change, analyze and explain their causes,

- name the basic forms of state formation, compare and discuss them,
- describe different forms of rule and leadership structures and discuss their effects on states and the society,
- assign accomplishments of civilization to epochs.

### **Subject Matter:**

History as development process: historical processes and their influence on individual life situations and identities within society

Milestones in the historical development: neolithic revolution, advanced civilizations, industrial, micro-electronic revolution, cultural and civilizing achievements, innovation

Transitions and epochs based on the turn from the Middle Ages to the Modern Era

Fundamentals of the modern state and approaches of implementation as well as crosscurrents (antique models, bourgeois revolution and restoration, forms of rule and leadership structures), nation building

6<sup>th</sup> Semester:- Competence Module 6:

### **Educational and Teaching Tasks:**

The students can

- present and analyze social developments and assess their importance in historical context,
- describe and compare ideal models and concrete economic systems by means of their characteristics,
- see causal links between historical and economic developments and explain their possible effects on social changes,
- identify motives for nationalism and exclusion and analyze them critically,
- describe the developments of conflicts and work out their causes as well as their effects.

### **Subject Matter:**

Changes in the world of work and in social structures through industrialization and globalization

Economic systems and their ideological basics: liberalism and capitalism, Marxism, Christian social ethics

Ideal models: centralized economy, market economy

Solidarity and exclusion: nationalism, racism, anti-Semitism

Conflicts between nationalities cultural conflicts: development of European states, Habsburg Monarchy, and successor states

Fourth Year:

7<sup>th</sup> Semester:- Competence Module 7:

### **Educational and Teaching Tasks:**

The students can

- describe and assess the interactions between state and religion critically and analyze their socio-political implications based on selected examples,
- analyze the conditions under which authoritarian systems arise,
- assess the phenomena of political instrumentalisation and their threats,
- analyze and discuss the reasons, motives and importance of wars,
- name peace-making measures for political stabilization, assess the importance of international organizations to secure peace and evaluate their actions in regard to sustainability.

**Subject Matter:**

State and religion: theocratical state, feudal state, secular state, fundamentalism

Enlightenment and its importance for the modern state

Totalitarian and authoritarian systems: Fascism, National Socialism, Austro-Fascism, real socialism, military junta

Escalation of political conflicts: war, civil war and genocide, the human being and war, holocaust

Peace settlements (peace contracts, peace process and conflict-solving strategies)

Responsibility when dealing with history: forms of resistance, reconciliation and restitution

8<sup>th</sup> Semester:- Competence Module 8:

**Educational and Teaching Tasks:**

The students can

- name different historical and current geopolitical spheres of influence, analyze their effects critically as well as assess their importance for regional conflicts and developments,
- assess the development of a bipolar world and its mechanisms as ideological and power political confrontation as well as analyze their regional implementations,
- highlight the tension between neutrality and European integration,
- outline different political transformation processes from a historical perspective and identify factors for their success or failure based on selected examples,
- identify and discuss current socio-political challenges in modern, increasingly interconnected information and service societies,
- recognize the importance of the Arts as an expression of the zeitgeist, see and critically assess artistic expressions in a historical context.

**Subject Matter:**

Europeanization and Americanization, colonialization and de-colonialization, neo-colonialization

Bipolar world: super powers, cold war, arms race and disarmament

Non-aligned and neutral states using the example of Austria's period of occupation, Independency Treaty, Austria's international role

Living environments West and East, North and South

Political transformations in Europe, South America, China and the Arab World

Living environments of developed states: information and service society, globalization, consumer society, dynamic world of work, the role of education and upbringing, multi-cultural society, gender mainstreaming.

**4.2 GEOGRAPHY (ECONOMIC GEOGRAPHY)**

First Year (1<sup>st</sup> and 2<sup>nd</sup> Semester):

**Educational and Teaching Tasks:**

The students can

- apprehend and explain the earth as a dynamically changing environment,
- understand and discuss the coherencies between spatial, social and economic structures in their dynamics as well as apply these findings in every-day and job-relevant situations,
- name and interpret cartographic images and use them to solve for various problems,
- orientate themselves topographically across the globe and use topographical fundamental

- knowledge for various topics,
- rate the causes and effects of anthropogenic climate change as problematic and act responsibly in day-to-day situations,
- explain ecologic and social effects of endogenous and exogenous forces,
- analyze natural utilization potentials and their limits,
- analyze demographic processes and their effects on different societies,
- explain differences in economic and social development as well as their causes on a global level,
- analyze problems of developing and emerging countries.

### **Subject Matter:**

#### Spatial Orientation:

Cartography and geographic information systems, topographic basics and orientational knowledge

#### Geo-ecologic Complexes and economic Effects:

Endogenous and exogenous forces (formation and transformation), natural disasters and their economic effects, atmosphere and weather, interaction between climate and vegetation, economic utilisation and its effects (areas of conflict and conflict management regarding the environment, natural resources, resource allocation)

#### Global Population:

Population development (migration, mortality, fertility) and population distribution

#### Global Centre-Periphery-Structure:

Causes and effects of economic and social disparities

#### Developing and Emerging Countries:

Characteristics, problems, developmental theories

### **S e c o n d Y e a r :**

#### 3<sup>rd</sup> S e m e s t e r :- C o m p e t e n c e M o d u l e 3:

### **Educational and Teaching Tasks:**

The students can

- interpret and use cartographic images for problems,
- use topographic basic knowledge for different applications,
- analyze important non-European economic areas and their control centres as well as assess their importance and interrelationships,
- describe and critically reflect on the convergences and divergences of European regions and states as well as discuss development and solution concepts,
- discuss selected policy fields of the EU in a problem-oriented way as well as assess their socio-economic importance for their own living environments.

### **Subject Matter:**

#### Spatial Orientation:

Topographic basics

#### Centres of the World Economy:

Control centres of the world economy, economic alliances

#### Non-European Living and Economic Areas:

Economic and social structures and processes, centre-periphery-structure

European Living and Economic Areas:

Divergences and convergences of European regions and states, European integration and EU enlargement, structures of the EU, European regions as well as states outside of the EU

4<sup>th</sup> Semester:- Competence Module 4:

### **Educational and Teaching Tasks:**

The students can

- interpret and use cartographic images for problems,
- increase their topographic knowledge and use it for different applications,
- explain Austria's natural utilization potentials and their regional differentiations,
- analyze Austria's demographic structures and processes as well as their effects,
- give reasons for the necessity of regional planning and development and explain their instruments,
- see Austria's socio-economic disparity and assess its importance for a different living environment,
- outline the interdependence between urban and rural areas,
- present the business location Austria in a regionally differentiated way taking energy and transport policies as well as tourism development into consideration,
- assess aspects of globalization and their effects on individual countries and evaluate their importance for their own living environment.

### **Subject Matter:**

Spatial Orientation:

Topographic basics

Economic and Living Environment Austria:

Natural utilization potentials, demographic structures, business location, infrastructure and regional planning, energy and transport policies, tourism, socio-economic disparities

Internationalization and Globalization:

Processes of internationalization and globalization as well as their effects on politics, society and culture

## **4.3 INTERNATIONAL ECONOMIC AND CULTURAL AREAS**

Fifth Year - Competence Module 9:

9<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

The students can

- apply the competences acquired in the subjects 'Geography (Economic Geography) and 'Political Education and History (Economic and Social History)' in independent analyses,
- compare different concepts for economic and cultural areas and assess their political and social relevance,
- describe globalization processes and explain their social, economic and ecologic effects,
- explain economic and social structures of the globalized world and use this knowledge in regional and sectoral case studies,
- characterize important players of global economy and policy, explain their historic development as well as analyze and assess possible socio-economic and political future scenarios.

## **Subject Matter:**

Economic and cultural areas: historical development, spatial concepts and their political and social relevance

Aspects of internationalization and globalization: economic, social, ecologic, political and cultural relations

Global economy and global politics: development and payers, overview and topical case studies

10<sup>th</sup> Semester:

## **Educational and Teaching Tasks:**

The students can

- analyze current areas of conflict in economic, political, social and ecologic fields, reflect their historical development critically and assess their effects,
- develop understanding for foreign cultures and ways of living and evaluate them based on democracy and human rights,
- reflect their individual living conditions related to economic, social and political aspects.

## **Subject Matter:**

Conflict areas in the economy, politics and society and their historic roots

Current challenges in modern society: gender and diversity, multi-cultural society, intercultural learning, integration

## **5. MATHEMATICS AND NATURAL SCIENCES**

### **Educational Objectives of the Cluster 'Mathematics and Natural Sciences'**

The cluster comprises the subjects 'Mathematics and Applied Mathematics', 'Natural Sciences' as well as 'Ecology, Technology and Merchandise Technology'. The connection with the subjects of the cluster 'Entrepreneurship – Economy and Management' fosters interdisciplinary and networked thinking.

The students

- know mathematical and scientific terms, methods and ways of thinking necessary for their further education and training as well as for their professional practice and can apply them,
- can describe and analyze simple facts especially from business using mathematical and scientific models,
- can communicate, argue, document and interpret results in the respective technical language,
- can see the connection between mathematics, natural sciences, economics and social sciences using a holistic approach towards ecology, technology and merchandise technology,
- are aware of the importance of mathematics and natural sciences for the economy, technology and the environment and, thus, can act responsibly and sustainably.

### **Mathematics and Applied Mathematics:**

The students can

- apply mathematical terms, methods and ways of thinking necessary for their further education and training and for their professional practice,
- describe, analyze and interpret simple facts especially from business using mathematical models,
- communicate, argue, criticize and interpret facts using exact mathematical terms,
- assess the results of mathematical analyses regarding the starting situation,
- apply general search procedures for different tasks (natural sciences, technology, economics etc.),
- use current technical aids in a target-oriented way.

### **Natural Sciences as well as Technology, Ecology and Merchandise**

Technology:

The students can

- observe natural and environmental processes and appearances using formulas, variables as well as units and can describe, calculate, visualize and explain them in the respective technical language,
- grasp and understand the importance of scientific processes for the economy, technology and the environment,
- obtain technical information from different media, formulate and analyze scientific questions,
- plan simple scientific analyses, formulate solution approaches, apply typical scientific work methods and interpret and document the research results,
- assess generated results of natural sciences according to valid scientific and current cultural, economic, technical and ecological criteria and see and justify the benefit for society,
- assess the reliability of a scientific statement, see validity limits and draw conclusions from this knowledge,
- see the beneficial application of scientific findings and prognoses for themselves and for the society (economy, environment and technology) and can describe them,
- explain the life cycle of merchandise based on selected examples and make connections between the stages of the life cycle,
- identify scientific, economic, ecological and social aspects of goods and technologies and describe them in the respective technical language,
- identify characteristics and qualities by analyzing samples using scientific methods,
- analyze and evaluate the market supply of goods seen from the market perspective and the perspective of customers in a target-oriented way.

## 5.1 MATHEMATICS AND APPLIED MATHEMATICS

### Didactic Principles:

The dimensions of action modeling/transferring, operating/use of technology, interpreting/documenting, argumenting/communicating have to be integrated in teaching in a balanced way.

Teaching shall enable the students to understand mathematical symbolism and the technical language and to apply it actively by putting arguments forward.

Current technologies shall be used for solving tasks. In this process the students shall get to know technologies as calculation tool as well as didactic medium for the development of learning content.

The students shall experience different teaching methods and forms of learning which lead to independent and autonomous as well as to team work.

First Year (1<sup>st</sup> and 2<sup>nd</sup> Semester):

### Educational and Teaching Tasks:

In the Field Numbers and Measurements - Number Ranges and Quantities of Numbers:

The students can

- describe the number ranges of natural, real, integral, rational and real numbers and calculate with them,
- visualize quantities of numbers along the number line,
- describe quantities of numbers by means of mathematical symbols,
- make a relationship between the quantities of numbers and explain it.

In the Field Numbers and Measurements - Calculations and Conversions:

The students can

- express numbers in fixed point and floating point notation, change the form of presentation and calculate with them,
- describe basic measurements (linear measure, square measure, solid measure and measure of

- capacity), interrelate them and calculate with them,
- convert any measurements based on given criteria,
- understand figures in percent and in parts per thousand, calculate percent and parts per thousand and calculate in percent and parts per thousand value in various contexts,
- carry out calculations with sensible accuracy and round results appropriately.

#### In the Field Algebra and Geometry - Powers, Terms and Linear Equation:

The students can

- apply and justify the mathematical laws of powers with integer exponents,
- calculate with terms, convert terms and justify these with mathematical laws,
- see the structure of a term to process terms with the respective technology in a targeted way,
- set equations for problems from the field percentage calculation and movement,
- solve linear equations with one variable,
- interpret, document and justify the solution set of a linear equation in one variable in relation to the problem given,
- explicate linear equations (formulas) in several variables with one variable, interpret and explain the correlation of the variables.

#### In the Field Functional Relationships - Definition of Function and Linear Functions:

The students can

- describe the definition of the function as clear allocation,
- understand and explain functions as models for describing relationships between quantities,
- visualize functions in one variable in a Cartesian coordinate system,
- describe the model of a linear function in various contexts, particularly with an economic focus (cost function, proceeds and turnover function, profit function, fixed costs, variable costs and break-even point) and form a linear model function independently,
- present linear functions implicitly and explicitly and change between these,
- interpret and explain the presentation forms of linear functions, particularly the importance of the parameters 'slope' and 'intercept',
- apply the term inverse function on linear functions.

### **Subject Matter:**

Numbers and Measurements:

Sets of numbers  $N$ ,  $Z$ ,  $Q$ ,  $R$ , symbols of mathematical notation, calculating with numbers, decimal and floating-point representation, percentage calculation, units of measurements

Algebra and Geometry:

Powers with integral indices (incl. calculation rules), calculating with terms, linear equations

Functional Relationships:

Concept of functions, inverse function, linear functions

### **Tests:**

Two one-hour tests

Second Year:

3<sup>rd</sup> Semester - Competence Module 3:

### **Educational and Teaching Tasks:**

In the Field Algebra and Geometry - Powers:

The students can

- describe the power mode with rational exponents, apply and justify the relevant mathematical laws,
- transfer power and root mode into one another,
- interpret and explain the correlation of mathematical quantities in formulas which also include powers with rational exponents and explicate them in a variable quantity.

In the Field Algebra and Geometry - System of Linear Equations:

The students can

- set up systems of linear equations in two variables from the field of percentage calculation and movement,
- name different solution procedures for systems of linear equations in two variables,
- solve systems of linear equations in two variables,
- interpret, document (also graphically) and argue the solution set for systems of linear equations relating to the problem,
- translate problems from different fields of application into systems of linear equations with several variables, solve them with the use of technology and interpret as well as argue the solution relating to the problem.

In the Field Algebra and Geometry - Matrices:

The students can

- name the matrix notation as form of presentation, interpret and explain matrix elements,
- visualize systems of equations in a matrix notation, rearrange and solve them with the use of matrix calculations and technology,
- carry out additions, subtractions, multiplications as well as the calculation of the inverse of matrices with the use of technology,
- apply matrix calculations on economic problems and interpret gozintographs.

In the Field of Functional Correlations - Linear Functions and Linear Equations:

The students can

- describe the correlation between a linear function and a linear equation in two variables,
- interpret the solution set of a system of equations in two variables as the point of interception of two straight lines.

## **Subject Matter:**

Algebra and Geometry:

Powers with rational exponents, systems of linear equations in two variables, matrices, systems of linear equations in more than two variables

Functional Correlations:

Linear functions

## **Tests:**

One one-hour test

4<sup>th</sup> Semester - Competence Module 4:

## **Educational and Teaching Tasks:**

In the Field Numbers and Measurements - Angle Measures:

The students can

- name the different angle measures and calculate with degree and radian measure.

In the Field Algebra and Geometry - Quadratic Equations:

The students can

- solve quadratic equations in one variable,
- interpret and document the solution set of a quadratic equation in one variable with the underlying set  $R$  and argue it relating to the problem.

In the Field Algebra and Geometry - Sine, Cosine, Tangent in a Right – Angled Triangle

Modelling, Interpreting and Arguing Sine, Cosine and Tangent of an Angle as Aspect Ratio in a Right–Angled Triangle:

The students can

- solve at least right-angles triangles with the use of angular functions.

In the Field Functional Correlations - Power, Polynomial and Angular Functions:

The students can

- represent power and polynomial functions graphically and interpret their mathematical properties,
- set up quadratic functions from three given points respectively from the vertex and a further point of the function graph,
- describe and interpret the importance of the coefficients in a quadratic function  $f$  with  $f(x)=ax^2+bx+c$  on the characteristic of their graph,
- interpret the correlation between the solution set of a quadratic equation and the zeros of a quadratic equation and argue with them,
- apply the model of quadratic equations in various contexts, particularly with reference to business,
- model, interpret and represent the sine, cosine and tangent function of an angle with the use of a unit circle graphically.

### **Subject Matter:**

Numbers und Measurements:

Degree and radian measure (rad)

Algebra and Geometry:

Quadratic equations, sine, cosine, tangent in a right-angled triangle

Functional Correlations:

Power functions, quadratic functions ad polynomial functions of higher degree, sine, cosine, tangent in a unit circle

### **Tests:**

One one-hour test

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

### **Educational and Teaching Tasks:**

In the Field Algebra and Geometry - Logarithms and Exponential Equations:

The students can

- describe the term logarithm,
- apply logarithmic laws,
- solve exponential equations of the type  $a^{(k \cdot x)} = b$  after the variable  $x$  with the use of logarithm,
- solve complex exponential equations with the use of technology.

In the Field Functional Correlations - Growth and Acceptance Processes:

The students can

- describe the term exponential function and its characteristics,
- describe the term log function as inverse function of the exponential function and its characteristics,
- represent exponential functions graphically,
- interpret exponential functions as models for growth and acceptance processes and calculate with them,
- describe the importance of the individual parameters of the exponential function  $f(x) = a \cdot b^x$  respectively  $f(x) = a \cdot e^{(k \cdot x)}$ , interpret them in various contexts and argue with them.

In the Field Functional Correlations - Models of Growth:

The students can

- describe the continuous models for linear, exponential and logistical growth as well as the continuous model for restricted growth  $f(x) = S - a \cdot e^{(-\lambda \cdot x)}$  respectively  $f(x) = S + a \cdot e^{(-\lambda \cdot x)}$ ,
- calculate with these models, represent them graphically, interpret them and explain them generally and in an economic context,
- compare the different model structurally and assess their suitability.

In the Field Functional Correlations - Calculations of Interest and Compound Computation of Interest:

The students can

- describe the basic decursive interest and the decursive interest with the use of compound interest for annual and intra-year interest periods as well as the constant interest,
- apply these interest models contextually.

### **Subject Matter:**

Algebra and Geometry:

Logarithms and related calculation rules, exponential functions

Functional Correlations:

Growth and acceptance processes (exponential function, log function, linear, exponential, restricted and logistical growth in a constant model), calculations of interest and compound computation of interest (decursive interest – annual and intra-year interest, simple interest, compound interest, content interest)

### **Tests:**

One one-hour test (two hours if necessary)

6<sup>th</sup> Semester - Competence Module 6:

### **Educational and Teaching Tasks:**

In the Field Functional Correlations - Calculation of Annuity and Debt Repayment:

The students can

- describe the correlation between geometric progressions and the calculation of annuity,
- calculate and interpret the characteristic quantity of annuities as well as explain it contextually,
- explain the term effective interest rate, calculate it with the use of technology and interpret the result,
- represent payment flows graphically and interpret given graphic representations of a payment flow,
- describe debt annuity as a possibility of debt repayment and apply it on economic problems,
- carry out pension and debt conversions and interpret their results.

In the Field Functional Correlations - Investment Calculation:

The students can

- describe different methods of dynamic investment calculation, at least the net present value method, the method of the internal interest rate and the method of the modified internal interest rate,
- carry out investment analyses using these methods and evaluate investments.

In the Field Functional Correlations - Rate Calculation and Return of Investment:

The students can

- explain the terms rate calculation and return of investment and argue using them,
- calculate and interpret return, present value, purchase and sales price (on the day of the coupon payment), at least for annual coupon payment on the basis of fixed-interest securities and explain them contextually.

### **Subject Matter:**

Functional Correlations:

Calculation of annuity, debt repayment, investment calculation, rate calculation and return of investment

### **Tests:**

One one-hour test (two hours if necessary)

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

### **Educational and Teaching Tasks:**

In the Field Analysis - Difference and Differential Quotient:

The students can

- grasp the terms limit of a sequence and continuity of functions intuitively and argue with them,
- describe the correlation between difference and differential quotients and interpret them as average/local rates of change as well as secant/tangent slope,
- apply differential quotients on problems, carry out calculations and interpret the results.

In the Field Analysis - Derivative Functions and Interference Rules:

The students can

- describe the term derivative function, represent it graphically and explain its characteristic,
- apply derivative functions for the description of facts from various topics and calculate as well as interpret local rates of change,
- differentiate power and polynomial functions as well as exponential functions to the basis  $e$  and the natural log functions with the use of the sum, chain, product and quotient rule,
- explain the characteristics of functions, especially monotony and curvature characteristics with

the use of derivative functions and calculate them.

#### In the Field Analysis - Optimization and Regression Calculation:

The students can

- explain the idea of optimization under restrictive conditions and model as well as explain it based on the model: first-order condition  $a \cdot b$  under the second-order condition  $a+b=\text{const.}$  respectively under the first-order condition  $a+b$  under the second-order condition  $a \cdot b=\text{const.}$ ,
- outline the principle of the method of the smallest quadrant and its underlying concept and assess the quality of the results,
- determine functional equations for given model functions with the use of technology and the method of the smallest quadrant.

#### In the Field Analysis - Cost and Price Theory:

The students can

- determine demand and supply functions, explain their characteristics and distinctive points (minimum price, maximum price, saturation quantity, market equilibrium), represent them graphically and interpret them,
- calculate elasticity and interpret the results,
- describe the term and characteristics of the diminishing return cost function and calculate it as third degree polynomial function,
- describe and interpret typical cost performances (degressive, progressive),
- calculate and interpret typical terms of the cost and price theory (particularly cost changes, optimum operation performance, long-term lowest price limit, operating minimum, short-term lowest price limit, break-even point, profit zone, Cournot point, contribution margin, maximum revenue),
- describe the term frontier function, explain and apply it in an economic context.

#### Subject Matter:

Analysis:

Intuitive limit, intuitive term of continuity, difference and differential quotients, interference rule, characteristics of functions, regression calculations, cost and price theory

#### Tests:

One one-hour test (two hours if necessary)

8<sup>th</sup> Semester - Competence Module 8:

#### Educational and Teaching Tasks:

##### In the Field Analysis - Antiderivative:

The students can

- describe the term antiderivative as well as the correlation between function, antiderivative and their graphic representation,
- describe the term indefinite integral and its correlation with the antiderivative,
- calculate antiderivatives of power and polynomial functions as well as of the function  $f$  with  $f(x)=1/x$  and  $g$  with  $g(x)=a \cdot e^{(k \cdot x)}$  with the use of the necessary rules of integrations.

##### In the Field Analysis - Integral and Integral Calculus:

The students can

- explain the term definite integral on the basis of the intuitive limit, explain and describe it as the limit of a sum of products,
- explain the definite integral as oriented surface area and calculate with it,
- apply the integral calculus on economic applications, particularly on antiderivatives of limit functions and continuous payment flows, carry out calculations as well as interpret and argue

them.

#### In the Field Stochastics - Data and Data Representation:

The students can

- describe different types of data (nominally scaled, ordinally scaled, metrical) and allocate the collected data accordingly,
- collect data, represent the frequency distributions graphically (absolute and relative frequency) and interpret them,
- argue the choice of a specific way of representation in a problem-related manner.

#### In the Field Stochastics - Central and Variation Measures:

The students can

- calculate and interpret different central measures (arithmetic mean, median, modus, geometrical mean) as well as argue their application on different types of data among others,
- calculate and interpret different measures of variation (standard variation and variance, span width, quartile),
- represent and interpret median, quartile and span width in a boxplot.

#### In the Field Stochastics - Correlation and Gini Coefficient:

The students can

- calculate and interpret the Pearson correlation coefficient,
- name the Lorenz curve and the Gini coefficient as concentration ratio measure, explain the underlying context, calculate them and explain the results contextually.

### **Subject Matter:**

Analysis:

Integra calculus

Stochastics:

Descriptive statistics

### **Tests:**

One one-hour test (two hours if necessary)

Fifth Year:

9<sup>th</sup> Semester - Competence Module 9:

### **Educational and Teaching Tasks:**

#### In the Field Stochastics - Probability Calculation:

The students can

- describe the classical and statistical concept of probability, apply and explain it,
- apply the summation and multiplication rule on results, interpret the results and argue them,
- describe the terms binominal coefficient and 'factorial', calculate and explain them.

#### In the Field Stochastics - Probability Functions, Probability Density and Distribution Function:

The students can

- explain the difference between discrete and continuous random variable, the terms probability and probability density function, distribution function as well as expectancy value, variance and standard deviation,

- explain, apply and interpret the models of binominal and standard distribution,
- describe the standard distribution as approximation of the binominal distribution and convert the binominal distribution into the standard distribution,
- explain the effect of return value and standard deviation on the standard distribution curve and argue it.

### **Subject Matter:**

Stochastics:

Probability calculation

Revision of the problems from all previous years according to the defined competences

### **Tests:**

One two-hour test (t hours if necessary)

10<sup>th</sup> Semester - Competence Module 10:

### **Educational and Teaching Tasks:**

In the Field - Revision of the Previous Years according to the Defined Competences:

The students can

- describe, analyze and interpret simple facts particularly also from the economy with mathematical models,
- communicate, argue, criticize and evaluate facts using exact mathematical language,
- assess the results of mathematical analyses with regard to the initial situation,
- apply general calculation methods on different problems,
- use current technical facilities in a target-oriented way.

### **Subject Matter:**

Revision of the problems from all previous years according to the defined competences

### **Tests:**

One two-hour test (t hours if necessary)

## **5.2 NATURAL SCIENCES**

### **Educational Objectives:**

The students shall gain a holistic scientific worldview through teaching, therefore, knowledge about the basics of biology, physics and chemistry is required.

Thereby, methodological clarity through experiments, exercises, projects and other practice-oriented implementations shall be taken into account.

Aspects from biology, physics, ecology and merchandise technology shall always be thematically connected so that the students can see the relations between the structure, function and information in nature.

The connection to mathematics has to be made within the cluster insofar as methods acquired in mathematics have to be applied in natural sciences and scientific knowledge is built up which can be applied for solving mathematical problems.

Scientific work shall enable the students to see the world in an analytic and rational way. Furthermore, scientific literacy shall qualify the students to orientate themselves towards scientific and technical occupational areas as well as disciplines of study and at the same time lay the basis for lifelong

learning in this field. Therefore, independent research and the evaluation of information is of major importance and has frequently to be made possible for the students during the lessons.

First Year (1<sup>st</sup> and 2<sup>nd</sup> Semester):

### **Educational and Teaching Tasks:**

The students can

- see scientific problems and assign their phenomena to the individual areas (biology, chemistry, physics),
- plan and carry out basic scientific research (observations, measurements, experiments) as well as document and present the results,
- name the basic parameters and the respective units of the International System of Units,
- understand the structure of matter from particles and apply this model to describe physical phenomena,
- describe the properties of substance,
- explain the structure of atoms and use the periodic system as a source of information for this purpose,
- explain simple chemical formulas,
- name regulations for the handling of hazardous substances as well as the matching hazard symbols, gather respective information from media independently and assess products for everyday use based on this knowledge,
- describe the structure of living organisms (bacteria, plants, fungi, animals and humans) from molecules, cells, organs and organ systems,
- describe the characteristics of life and isolate living organisms from viruses,
- explain the structure and functionality of eco-systems,
- gather information on current ecological questions independently with the use of field studies and data from media, document the results and evaluate them.

### **Subject Matter:**

Operating Principles and Methods in Natural Sciences:

Sections (biology, chemistry, physics), observations, experiments, measurements, models, law of nature, parameters, units, order of magnitude, International System of Units

Fundamentals of Physics:

Substance properties, aggregate phases, concentration, matter, energy, forces (adhesion, cohesion, buoyancy, air pressure etc.), power line, circuit, based on simple experiments

Fundamentals of Chemistry:

Atoms, molecules, macromolecules, atomic structure and periodic system, isotopes, formula notation, nomenclature, chemical reactions as chemical changes on the basis of simple experiments, safety in handling hazardous substances

General Biology:

Signs of life, cells, viruses, bacteria, fungi, organisms, research of biological objects (microscoping etc.), organs and organ systems of plants, animals and humans, field studies

Eco-systems, food chains and food webs, hydrologic cycle, water economy

Second Year:

3<sup>rd</sup> Semester - Competence Module 3:

### **Educational and Teaching Tasks:**

The students can

- explain the structure of atoms and molecules,
- explain the formation of chemical bonds,
- see the correlation of chemical bond and substance properties,
- explain how mass and energy change during chemical reactions,
- describe redox reactions as loss and gain of electrons and represent them in the form of chemical equations,
- describe acid-base reactions as gain and loss of protons and represent them in the form of chemical equations,
- plan, carry out and document simple experiments for chemical bonds,
- apply their knowledge of chemical bonds and chemical reactions on the description of inorganic raw materials and their use,
- gather information on inorganic raw materials and assess as well as present the results.

### **Subject Matter:**

Chemical Bonds and Reactions:

Atom models, chemical bonds, energy during chemical reactions, endothermic and exothermic reactions, redox reactions, electrochemistry, acids and bases

Inorganic Raw Materials:

Extractive metallurgy and metal industry, salts and fertilizers, minerals and rocks, glass and potteries etc.

4<sup>th</sup> Semester - Competence Module 4:

### **Educational and Teaching Tasks:**

The students can

- explain the structure of hydrocarbon and apply the rules of nomenclature,
- identify functional groups and match the formulas as well as the names with the different substance classes of organic chemistry,
- explain the correlation between the chemical structure of organic substances and their characteristics,
- identify products of petro-chemistry and fossil raw materials (natural gas and crude oil) as limited resources,
- explain processes of fermentation as metabolic processes of micro-organisms and carry out as well as document relevant tests,
- assess the characteristics and reactions of different alcohols,
- apply their knowledge about hydrocarbons and their derivatives for describing organic raw materials and their usage,
- gather information on organic raw materials and interpret as well as present the results.

### **Subject Matter:**

Basic Principles of Organic Chemistry:

Hydrocarbons, nomenclature, petro chemistry, derivatives of hydrocarbons, alcohols, carboxylic acids and processes of fermentation, reactions of hydrocarbons, soaps and detergents

Organic Raw Materials:

Textiles, wood, paper, plastics, dyes etc.

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

### **Educational and Teaching Tasks:**

The students can

- explain and compare the biochemical molecules most essential for the construction of biological structures and the metabolism,
- explain, compare and connect metabolic processes of different organisms with regard to mass and energy turnover,
- compare the different forms of agriculture with regard to soil cultivation, use of chemicals, cultivated varieties and animal farming,
- give an overview over the market offer of food products and beverages, explain their production and processing on the basis of selected examples and assess their physiological value and quality,
- explain different forms of nutrition, compare them and reflect their effects,
- describe the structure and functionality of exemplary selected human organ systems, gather additional medical information independently and document the results,
- explain the functional correlations of human organ systems,
- analyze human-ecological matters, define and justify their positions as well as draw conclusions for their own way of life.

### **Subject Matter:**

Biochemistry:

Fats, proteins, carbohydrates, cells as biochemical system (membrane, diffusion, osmosis), metabolism (photosynthesis, respiration, digestion)

Agriculture and Nutrition:

Forms of agriculture, food products and beverages (dairy products, fish, meat and sausage products, fruit and vegetables, crop and cereal products, fats and oils, tea, coffee, cocoa and alcoholic beverages), forms of nutrition

Human Organ Systems:

Respiratory system, digestive system and excretory system, cardiovascular system etc.

Comprehensive view and functional interrelations

Human Ecology:

Immune system, health and illness, addiction and addictive drugs, mental hygiene and stress, learning biology, ergonomics and locomotor system, ethology etc.

6<sup>th</sup> Semester - Competence Module 6:

### **Educational and Teaching Tasks:**

The students can

- explain the methods and principles of natural sciences based on examples,
- explain the most important values of mechanics and their appropriate physical units, connect them in form of tables, diagrams and equations and plan appropriate experiments,
- apply mathematical methods for the solution of physical problems in mechanics,
- see the theory of relativity as expansion of classical mechanics,
- describe the most important forms of energy and energy conversions
- as a special case of the law of energy conservation,
- understand the Laws of thermodynamics as special cases of the law of energy conservation,
- name the most important energy carriers and their application in technology and business,
- assess energy carriers with regard to their sustainability, draw possible conclusions for their own actions as well as for the society and justify them,
- explain some phenomena of microcosm and macrocosm physically.

### **Subject Matter:**

Methods and Principles of Natural Sciences:

Laws, hypotheses, modelling, theories, world pictures

Mechanics:

Velocity, acceleration, force, work, energy, power, Newton's laws, theory of relativity

Energy and Energy Industry:

Forms of energy, conservation of energy (Laws of thermodynamics), energy conversion, efficiency, energy carriers (fossil and renewable source of energy, nuclear energy), climate, greenhouse effect, sustainability

Micro- and Macrocosm:

Nuclear and particle physics, radioactivity, quantum physics, Kepler's Laws of Planetary Motions, gravitation, astrophysics etc.

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

### **Educational and Teaching Tasks:**

The students can

- name the most important physical quantities for the description of electric and magnetic phenomena and carry out appropriate experiments,
- explain current technological developments in electrical engineering, gather and present appropriate information from media,
- name the most important quantities for the description of vibrations and waves and carry out appropriate experiments,
- give an overview over the range of the electro-magnetic spectrum and explain the effects and importance of electro-magnetic waves in technology and nature,
- apply mathematical methods for the solution of physical problems from the areas electricity, magnetism, vibrations and waves,
- reflect current developments of information technology and their importance for their environment as well as for society,
- explain the functional principle of the nervous system and the sensory organs,
- explain biophysical phenomena, connect medical and technical applications and reflect their importance for society.

### **Subject Matter:**

Electricity and Magnetism:

Electrostatics, physical fields, electro-dynamics, direct current, alternating current, Ohm's law, magnetism, electromagnetism, kinds of current conductions, semiconductors (diodes and transistors), technical applications

Vibrations and Waves:

Fundamentals of wave theory (optics, acoustics), electromagnetic spectrum

Biological Mechanisms in Human Beings:

Nervous system, structure and functional principles of sensory organs, biophysics

8<sup>th</sup> Semester - Competence Module 8:

## **Educational and Teaching Tasks:**

The students can

- explain the importance of the endocrine system for the control of metabolic processes in the human body,
- judge the advantages and disadvantages of contraceptive methods,
- evaluate the methods of reproductive biology on ethical and their own principles,
- explain the most important terms of genetics and GM technology, gather further information and explain their importance for society, economy and environment,
- understand essential statements of the theory of evolution as scientifically justified theory,
- explain the most important factors for the ecosystem and relate them to each other,
- explain the product life cycle on the basis of examples,
- name the most important regulations of consumer protection and conduct relevant research.

## **Subject Matter:**

Biological Mechanisms in the Human Being:

Endocrine system, reproduction and reproduction biology

Genetics and Evolution:

DNA, molecular genetic principle, cell division, genetics, mutation, phylogeny and evolution, GM technology

Ecosystems:

Ecosphere, natural and artificial systems, abiotic and biotic factors, energy and material cycle, ecological balance, biodiversity

Products:

Product life cycle, consumer information and consumer protection

## **5.3 TECHNOLOGY, ECOLOGY AND MERCHANDISE TECHNOLOGY**

### **Educational Objectives:**

The interdisciplinary character of this subject which addresses scientific, economic, ecological and sociological aspects has to be demonstrated to the students by an interconnected approach of contents from ecology, technology and merchandise technology. These insights shall be intensified by the use of various social forms in teaching.

The basic criteria for ecological management have to be entirely dealt with regarding the content as they form the basis for topics from the areas applied ecology, applied technology and applied merchandise technology. From these suitable examples, which are appropriate for abstraction and transfer on other problems and issues, have to be selected taking regionality and topicality into account.

The students shall connect contents from natural sciences, ecology, technology and merchandise technology through a holistic approach of their topic areas. Thus, good judgment as precondition for the competence to act regarding complex issues shall be acquired.

Fifth Year - Competence Module 9:

9<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

The students can

- analyze the fundamentals, instruments and principles of ecological management,

- apply ecological knowledge on economic problems,
- use ecological knowledge for the interpretation and risk estimation of current environmental situations,
- explain current technological processes,
- analyze and evaluate sustainable economic developments regarding their global effects,
- assess questions of economic ethics with respect to their own actions,
- connect ecological, technological and goods-related contents and draw conclusions for themselves and the society.

### **Subject Matter:**

Ecological Management:

Principle of sustainability, ecodesign, life-cycle assessment, ecological management, ethical management, fair trade, globalisation

Applied Ecology:

Suitable examples: forest and wood management, agribusiness and ecological agriculture, conservation of nature and protected areas (nature reserves and national parks etc.), climate change, environmental pollution (air, water, soil)

Applied Technology:

Suitable examples: information technology, biotechnology, solar technology, hydrogen technology, environmental technology etc.

10<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

The students can

- connect scientific fundamentals with example from applied merchandise technology,
- analyze and connect scientific, technological and goods-related contents,
- evaluate developments in ecological, technological and goods-related fields and draw conclusions for themselves and society.

### **Subject Matter:**

Applied Merchandise Technology:

Suitable examples: building materials and construction physics, food and food industry, nanotechnology, bionic, packaging and waste management

Topics of Choice:

Sports and leisure tie activities, health, transport and mobility, living. household, tourism, globalisation, nutrition, energy economy, agriculture, raw material economy, research, telecommunication

## **A.1 School-autonomous Curriculum Regulations**

### **Didactic Principles:**

In terms of Entrepreneurship Education comprehensive inter-disciplinary cross-linked economic knowledge has to be developed. Problems have to be put in context. Economic issues have to be dealt with in an inter-disciplinary way with the use of appropriate quality and project management instruments.

Current developments in subjects have to be considered. The use of different learning and teaching methods has to be aimed at. Modern IT-techniques for dealing with business problems have to be applied. All curriculum content forms the basis for working in the training firm.

## A. 2.1 Subject Areas

### 2.1.1 INFORMATION AND COMMUNICATION TECHNOLOGY – E-BUSINESS

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

#### **Educational and Teaching Tasks:**

In the Field - Social Media:

The students can

- describe the mode of operation and services of the internet,
- give an overview over the common social media platforms,
- provide cross-platform content,
- plan social media campaigns.

In the Field - Photography and Image Processing:

The students can

- create photos considering technical principles,
- edit existing photographic material and process it for different fields of application.

#### **Subject Matter:**

Social media, photography and image processing

6<sup>th</sup> Semester - Competence Module 6:

#### **Educational and Teaching Tasks:**

In the Field - Web Design:

The students can

- interpret the HTML source code and create it manually,
- format HTML documents with the help of CSS.

#### **Subject Matter:**

HTML basics, CSS basics

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

#### **Educational and Teaching Tasks:**

In the Field - Web Projects with CMS:

The students can

- give an overview over the current web-based CMS systems,
- operate CMS editorially,
- analyze and document requirements,
- plan a web project with CMS,
- select a provider which meets the requirements,
- adapt layout and design to CMS frontends,
- publish the web project.

#### **Subject Matter:**

Web project with CMS

8<sup>th</sup> Semester - Competence Module 8:

**Educational and Teaching Tasks:**

In the Field - Audio and Video Editing and Animation:

The students can

- edit video material and add sound elements,
- record and edit sound,
- create animations for websites,
- plan and implement a multimedia project.

**Subject Matter:**

Audio and video editing and animation

Fifth Year:

9<sup>th</sup> Semester - Competence Module 9:

**Educational and Teaching Tasks:**

In the Field Web Server and Domain:

The students can

- set up and manage a web space,
- provide a website,
- manage a domain.

In the Field - Websites and Dynamic Elements:

The students can

- integrate and adapt an existing script code in a website.

In the Field - Websites and Database Connection:

The students can

- set up websites with database connection and integrate web projects.

**Subject Matter:**

Web server and domain, websites with dynamic elements, websites with database connection

10<sup>th</sup> Semester - Competence Module 10:

**Educational and Teaching Tasks:**

In the Field - Websites with Database Connection:

The students can

- set up websites with database connection and integrate them in existing web projects.

In the Field - Security:

The students can

- secure the electronic data interchange using current security technologies,
- protect and release personal data through security and privacy settings.

**Subject Matter:**

Security, websites with database connections

## 2.1.2 MANAGEMENT, CONTROLLING AND ACCOUNTING

### Didactic Principles:

The subject area 'Management, Controlling and Accounting' is closely related to the subjects 'Business Administration', 'Corporate Accounting', 'Business Training, Project Management, Training Firm and Case Studies'.

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

### Educational and Teaching Tasks:

In the Field - Basics, Definition, Differentiation Sub-Areas of Controlling:

The students can

- gather necessary information on economic matters independently and act in a cross-departmental and target-oriented way,
- contrast similarities and differences between management and controlling,
- present the requirements for controllers in a systematized way,
- classify controlling in a company,
- define the sub-areas of controlling,
- assign the objectives to the sub-areas,
- outline and evaluate the significance of controlling for the development of a company.

In the Field - Basics of Strategic Controlling:

The students can

- gather necessary information on economic matters independently,
- analyze mission statements,
- discuss and reflect strategic objectives,
- apply instruments of internal and external analyses and develop decision alternatives.

### Subject Matter:

Basics, definition, differentiation sub-areas of controlling:

Management functions, occupational profile, job specification, requirements for controllers, definition, sub-areas and objectives of controlling

Basics of strategic controlling:

Mission statement, instruments of strategic planning and control

6<sup>th</sup> Semester - Competence Module 6:

### Educational and Teaching Tasks:

In the Field - Accounting:

The students can

- apply the formal regulations for a balance and the staggered profit and loss account,
- use English terms for the annual accounts,
- assess whether the annual accounts comply with the statutory provisions and illustrate the effects of the valuation rules.

In the Field - Operational Planning:

The students can

- analyze and interpret investments decisions.

In the Field - Operational Management:

The students can

- calculate hourly rates.

**Subject Matter:**

Accounting:

Formal regulations for a balance and the staggered profit and loss account, English terms for annual accounts, statutory provisions for billing

Operational Planning:

Investment controlling

Operational Management:

Calculation of hourly rates

5<sup>th</sup> Semester - Competence Module 5:

**Educational and Teaching Tasks:**

In the Field - Basics, Definition, Differentiation, Sub-Areas of Controlling:

The students can

- gather necessary information on economic matters independently and act in a cross-departmental and target-oriented way,
- contrast similarities and differences between management and controlling,
- present the requirements for controllers in a systematized way,
- classify controlling in a company,
- define the subareas of controlling,
- assign the objectives to the sub-areas,
- outline and evaluate the significance of controlling for the development of a company.

In the Field - Basics of Strategic Controlling:

The students can

- gather necessary information on economic matters independently,
- analyze mission statements,
- discuss and reflect strategic objectives,
- apply instruments of internal and external analyses and develop decision alternatives.

**Subject Matter:**

Basics, definition, differentiation sub-areas of controlling:

Management functions, occupational profile, job specification, requirements for controllers, definition, sub-areas and objectives of controlling

Basics of strategic controlling:

Mission statement, instruments of strategic planning and control

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

**Educational and Teaching Tasks:**

In the Field - Operational Planning:

The students can

- represent, interpret and analyze influencing factors on cost and revenue planning,
- carry out integrated corporate planning with the use of controlling software and interpret the results,
- calculate the liquidity and outline as well as evaluate its importance on the economic situation of a company.

In the Field - Operational Management:

The students can

- carry out target/actual comparisons,
- interpret deviation analyses,
- develop corrective actions,
- assign responsibilities.

**Subject Matter:**

Operational Planning:

Planning and planning calculation, company budget, integrated profit and finance planning, liquidity planning

Operational Management:

Target/actual comparisons, deviation analyses, corrective actions

8<sup>th</sup> Semester - Competence Module 8:

**Educational and Teaching Tasks:**

In the Field - Accounting:

The students can

- prepare annual accounts with regard to a true and fair view of the net assets, financial position and performance of [...] an enterprise (acquisition and production costs, buildings in the business assets, cars in the business assets, provisions for unused holiday entitlements, product liability provisions, other long-term provisions, cost centre provisions),
- deepen and apply their knowledge of commercial and tax law as well as of other legal requirements independently,
- calculate economic key figures from annual accounts with the use of analytical tools, interpret them and come up with action alternatives for the management,
- reflect that working in this field requires the ability and willingness for communication and cooperation to a special degree.

In the Field - International Accounting:

The students can

- explain selected terms of international accounting.

**Subject Matter:**

Accounting:

Legal requirements for accounting, special cases of assessment, formation and release of retained earnings and capital reserves, financial statements of different legal forms, reconciliation of book and taxable income

Calculation and interpretation of key figures, interpretation of annual accounts

International Accounting:

Terms of international accounting and differences to Austrian law

Fifth Year - Competence Module 9:

9<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

In the Field - Reporting:

The students can

- edit information and provide it regularly, if required, by the deadline and recipient-oriented.

In the Field - Strategic Controlling:

The students can

- state their position on the necessity of strategic concepts,
- assess the constant changes of a dynamic economic environment,
- select and apply different instruments of strategic controlling as well as draw conclusions from the concepts used,
- connect strategy and operational management.

### **Subject Matter:**

Reporting:

Editing and providing information

Instruments of Strategic Controlling:

Policy strategy process, internal and external analyses, application of different instruments on the basis of case studies (benchmarking, industry structure analysis, Balanced Scorecard etc.)

10<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

The students can

- apply their acquired professional, methodological, social and self-competence.

### **Subject Matter:**

Revision of the problems taking the subject matter of all previous years into account, updates

## **2.1.3 FINANCIAL AND RISK MANAGEMENT**

### **Didactic Principles:**

The subject area 'Financial and Risk Management' is closely related to the subjects 'Business Administration', 'Corporate Accounting', 'Business Training, Project Management, Training Firm and Case Studies'.

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

### **Educational and Teaching Tasks:**

In the Field - Basics:

The students can

- explain the importance of banks for political economics,
- outline the necessity of bank supervision,
- give a general overview over the banking law and the legal regulations against money laundering.

In the Field - Payment Transactions:

The students can

- state the importance and characteristics of a current account,
- consider the legal regulations for opening an account,
- use and argue payment products,
- interpret a statement of account,
- carry out domestic and foreign transfers (SEPA and third country),
- explain and settle foreign currencies and valuta.

In the Field - Savings:

The students can

- explain the importance of savings for political economics,
- differentiate and match types and kinds of savings accounts,
- explain the rights of disposal on savings deposits.

### **Subject Matter:**

Basics:

Importance of banks for political economics, tasks of the Austrian National Bank and the financial market authority (FMA), Banking Act (BWG), regulations against money laundering

Payment Transactions:

Current account, payment transactions (SEPA and third country), payment products, foreign currencies and valuta

Savings:

Types of savings, types of savings accounts, interest and closing, savings account loss

6<sup>th</sup> Semester - Competence Module 6:

### **Educational and Teaching Tasks:**

In the Field - Financing:

The students can

- explain the importance for banks, customers and political economics,
- explain and use the different types of financing including leasing and building society credit,
- prepare credit discussions and outline the phases of credit discussions,
- gather the necessary information independently and use it in a target-oriented way,
- use adequate credit securities (guarantees, mortgage, pledge, reservation of title),
- assess the significance and benefit of the relevant consumer protection regulations,
- name the instruments of credit control.

## **Subject Matter:**

Financing:

Financing, types of financing (including leasing and building society credits), credit application, credit check (creditworthiness, credit standing), securities, consumer protection regulations, credit control

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

### **Educational and Teaching Tasks:**

In the Field - Basics:

The students can

- explain the economic importance of insurance for customers and political economics,
- explain and use the key terms of the insurance sector,
- name the most important legal provisions,
- name the scope of individual insurance divisions and apply it on concrete examples.

In the Field - Insurance Contract and People:

The students can

- interpret relevant forms (application and policy),
- make a declaration of damage,
- show the relation between insurance benefit and premium,
- explain the meaning of obligations,
- interpret and apply the rights and obligations of the insurer and of the insurance holder,
- assess sufficient insurance cover,
- match the persons involved in an insurance case.

In the Field - Liability Insurances, Vehicle and Legal Costs Insurance:

The students can

- explain the double function of a liability insurance,
- name and explain the different types of liabilities,
- differentiate coverage and liability in a specific insurance case,
- explain the most important vehicle insurances and use them sensibly,
- register a vehicle as consumer,
- apply the bonus-malus-system,
- name the possible fields of applications of a legal costs insurance.

## **Subject Matter:**

Basics:

Risk management, Consumer Protection Act, Insurance Supervision Law, Insurance Contract Act

Insurance Contract and People:

Forms (application and policy), insurance premium, insurance cover, rights and obligations of the insurer and the insurance holder

Liability Insurance, Vehicle and Legal Costs Insurance:

General liability, third-party vehicle insurance, comprehensive insurance, bonus-malus system, legal costs insurance for vehicles and general legal costs insurance

8<sup>th</sup> Semester - Competence Module 8:

## **Educational and Teaching Tasks:**

### **In the Field - Personal Insurance:**

The students can

- explain the main features of the compulsory social security in Austria (compulsory insurance, statutory coinsurance),
- explain the areas of the statutory social insurance,
- differentiate the compulsory social insurance from a private personal insurance,
- interpret a personal insurance policy,
- explain and compare the insurance benefits of a private accident and health insurance as well as of a life assurance,
- interpret the key terms in a personal insurance,
- outline the obligations of the insurer as well as the insurance holder.

### **In the Field - Property Insurance:**

The students can

- name, classify and differentiate the types of property insurances,
- assess the usefulness of bundling insurance divisions,
- use and explain the terms from these divisions,
- name the obligations of the insurer and the insurance holders,
- interpret and argue insurance covers based on concrete examples,
- understand the determination of the sum insured in the individual divisions,
- attribute the covers of the household and homeowner's insurance.

## **Subject Matter:**

Personal Insurance:

Main features of the Austrian compulsory social security, statutory health, accident and personal insurance, private accident and health insurance, life assurance

Property Insurance:

Household and homeowner's insurance

## **Fifth Year - Competence Module 9:**

9<sup>th</sup> Semester:

## **Educational and Teaching Tasks:**

### **In the Field - Investment:**

The students can

- explain the criteria of investments and the investor profile in outline,
- explain and differentiate securities in an overview,
- interpret a securities prospectus,
- explain the advantages and disadvantages of specific investment products,
- name and interpret the rights and obligations in connection with specific securities,
- understand the purchase and sale of securities,
- comment the function of depository,
- explain and apply the main features of fiscal law in investment,
- explain the principle of saving with a building society and the basic elements (savings and loan phase),
- explain the advantages of saving with a building society and the consequences of non-compliance with the contract,
- give an overview over the stock market transactions and explain their significance.

## **Subject Matter:**

Investment:

Investment consultancy and investment rules, investor profile and criteria, types of securities, purchase and sale as well as depository of securities, main features of a stock exchange, fiscal law for investments, saving with a building society

10<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

In the Field - Finance and Risk Management:

The students can

- solve interconnected examples in the form of case studies.

### **Subject Matter:**

Interconnection based on case studies

## **2.1.4 CONTROLLING, BUSINESS PRACTICE AND TAXES**

### **Didactic Principles:**

The subject area 'Controlling, Business Practice and Taxes' is closely related to the subjects 'Business Administration', 'Corporate Accounting', 'Business Training, Project Management, Training Firm and Case Studies'.

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

### **Educational and Teaching Tasks:**

In the Field - Basics, Definition, Differentiation, Sub-Areas of Controlling:

The students can

- define the occupational profile of controllers, tax consultants as well as auditors in compliance with the Act on Professions in the Field of Public Accounting (WTBG) as well as occupations of certified management accountants in compliance with the Act on Professions in the Field of Certified Management Accountants (BibuG),
- gather necessary information on economic matters independently and act in a cross-departmental and target-oriented way,
- present the requirements for controllers in a systematized way,
- classify controlling in a company,
- define the sub-areas of controlling,
- assign the objectives to the sub-areas,
- outline and evaluate the significance of controlling for the development of a company

In the Field - Basics of Labour and Social Law:

The students can

- gather and use necessary information on economic matters independently,
- attribute the contributions and benefits to the different social insurance carriers,
- attribute employment relationships to the respective age agreements,
- outline employment relationships from the beginning to their termination, infer and evaluate the consequential rights and obligations,
- communicate with legal professionals and economists in a specialized way,
- solve complex problems of personnel accounting.

## **Subject Matter:**

Basics:

Occupational profile of controllers, certified management accountants, auditors, job description of controllers, consulting auditors, communication with clients

Terms of controlling, sub-areas and objectives

Basics of Labour and Social Law:

Employment relationships, standard system concerning industrial law, wage agreements and their consequences, hiring of staff, rights and obligations of the employment relationship, termination of the employment relationship, communication with employees as well as social insurance carriers

Special cases of personnel accounting

6<sup>th</sup> Semester - Competence Module 6:

## **Educational and Teaching Tasks:**

In the Field - Accounting on a Cash Basis:

The students can

- apply the formal regulations for the preparation of accounting on a cash basis,
- keep all the records connected to accounting on a cash basis (register of assets, purchase book, cash book, bank book, travel expense report),
- apply sales tax law,
- fill in the required tax return.

In the Field - Operational Planning:

The students can

- analyze and interpret investment decisions.

## **Subject Matter:**

Accounting on a cash basis

Operational Planning:

Investment controlling

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

## **Educational and Teaching Tasks:**

In the Field - Operational Planning:

The students can

- present, assess and analyze influencing factors on cost and revenue planning,
- carry out integrated business planning with the use of controlling software and interpret the results,
- calculate the liquidity and present as well as assess its significance for economic situation of a company.

In the Field - Operational Management:

The students can

- carry out a target-actual comparison,
- interpret deviation analyses,
- develop corrective actions,
  - assign responsibilities.

### **Subject Matter:**

Operational Planning:

Planning and budgetary planning, budget of a company, integrated performance and budget, liquidity planning

Operational Management:

Target-actual comparison, deviation analyses, corrective actions

8<sup>th</sup> Semester - Competence Module 8:

### **Educational and Teaching Tasks:**

In the Field - Accounting:

The students can

- prepare annual accounts with regard to a true and fair view of the net assets, financial position and performance of [...] an enterprise (e.g. acquisition and production costs, buildings in the business assets, cars in the business assets, provisions for unused holiday entitlements, product liability provisions, other long-term provisions, corporate income tax provisions),
- deepen and apply their knowledge of commercial and tax law as well as of other legal requirements independently,
- calculate economic key figures from annual accounts with the use of analytical tools, interpret them and come up with action alternatives for the management,
- reflect that working in this field requires the ability and willingness for communication and cooperation to a special degree.

In the Field - International Accounting:

The students can

- explain selected terms of international accounting.

### **Subject Matter:**

Accounting:

Legal regulations for accounting, special cases of assessment, formation and release of retained earnings and capital reserves, financial statements of different legal forms, reconciliation of book and taxable income

Calculation and interpretation of key figures, interpretation of annual accounts

International Accounting:

Terms of international accounting and differences to Austrian law

Fifth Year - Competence Module 9:

9<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

In the Field - Fiscal Law:

The students can

- work with online information systems,
- apply their knowledge of fiscal law, of the Federal Fiscal Code (BAO) and of other legal regulations as well as carry out the relevant correspondence with tax authorities (FinanzOnline),
- book and adjust current account information,
- apply facts of the sales tax law (record keeping requirements, entries in the accounts, tax pre-registration, tax pre-payment, tax assessment, internal market measures, Reverse Charge),
- apply the regulations of the Federal Fiscal Code (development of fiscal obligations, tax authorities and parties, fixing the basis of the revenue collection and dues, collection of fees) in outline and evaluate the consequences,
- calculate the corporate income tax and the corporate income tax provision,
- complete tax declarations.

### **Subject Matter:**

Fiscal Law:

Communication with tax authorities, sales tax law, the Federal Fiscal Code, corporate income tax, tax declarations

10<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

The students can

- apply their acquired professional, methodological, social and self-competence in cross-linked way.

### **Subject Matter:**

Revision of the problems taking the subject matter of all previous years into account, updates

## **2.1.6 ENTREPRENEURSHIP AND MANAGEMENT**

### **Didactic Principles:**

Entrepreneurship Education combines individualisation with learning through challenges. Entrepreneurially designed learning arrangements encourage the learners to engage themselves with their own thought patterns and to further develop their problem-solving ability. This requires an increase in self-confidence through learning arrangements in which experience can be gained and independent solutions can be developed. The development of business models is of high significance considering sustainability and the strengthening of social competence (e.g. with the help of networking, project management and argumentation techniques).

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

### **Educational and Teaching Tasks:**

In the Field - General Principles of Entrepreneurial Behaviour:

The students can

- reflect and discuss entrepreneurial personalities and their approaches,
- analyze paths to independence.

In the Field - Economic and Socio-Political Environment:

The students can

- analyze the relevance of business ideas and SME for the economic development,
- show how social problems can be solved by social entrepreneurship,

- explain the market potential of sustainable Management.

#### In the Field - Entrepreneurial Spirit:

The students can

- develop own ideas using creativity techniques,
- acquire customers using sales techniques.

#### In the Field - Pre-Start-Up Phase:

The students can

- explain the difference between business idea and market potential,
- carry out an analysis of the market attractiveness and the relative competitive advantages.

### **Subject Matter:**

General principles of Entrepreneurial Behaviour:

Social role and image of an entrepreneur, individual requirements, paths to independence

Economic and Socio-political Environment:

Economic development, small and medium-sized enterprises (SMEs), social entrepreneurship, sustainability with its current developments and its critical reflection

Pre-Start-Up Phase:

Market potential, environment analysis, market attractiveness, competitive advantage

#### 6<sup>th</sup> Semester - Competence Module 6:

### **Educational and Teaching Tasks:**

#### In the Field - Start-Up Phase:

The students can

- develop a business model from a business idea,
- take the basic decision for a business start-up,
- draft a business plan.

#### In the Field - Marketing during the Start-Up Phase:

The students can

- find a market position based on market research,
- develop a marketing concept as part of a business plan,
- work out marketing measures for
- analyze the relevance of business ide EPU and small enterprises.

#### In the Field - Legal Framework during the Start-Up Phase:

The students can

- discuss the legal aspects of a business start-up,
- mobilize external resources (e.g. advice) for their own ideas.

#### In the Field - Finance during the Start-Up Phase:

The students can

- find suitable software tools on the internet to support the development of a finance plan,
- analyze financing alternatives.

#### In the Field - Chances and Risks during the Start-Up Phase:

The students can

- prepare a SWOT-analysis,
- analyze business plans.

In the Field - Entrepreneurial Spirit:

The students can

- present and argue their business plan,
- explain and use networking.

### **Subject Matter:**

Start-Up Phase:

Business idea, business model, business plan, business start-up

Marketing during the Start-Up Phase:

Market research, market position, marketing mix, marketing concept, communication policy measures for EPU's

Legal Framework during the Start-Up Phase:

Legal framework (commercial law, Austrian Commercial Code, fiscal law, trademark and patent law), authorities and institutions (trade authority, tax authority, legal representative bodies, service facilities, lending and promotion institutions, insurances)

Finance during the Start-Up Phase:

Kinds of financing (equity financing, business angles, funding etc.), software tool for financial planning

Chances and Risks during the Start-Up Phase:

Analysis of business plans, SWOT-analysis

Entrepreneurial Spirit:

Presentation and argumentation training, networking

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

### **Educational and Teaching Tasks:**

In the Field - Strategies during Growth Phase:

The students can

- develop strategies for growth,
- analyze strategies for growth and a project as well as give recommendations for further development opportunities,
- submit a business plan to a competition.

In the Field - Legal Framework during the Growth Phase:

The students can

- discuss the legal aspects of a business start-up.

In the Field - Finance during the Growth Phase:

- The students can
- compare different financing options.

#### In the Field - Chances and Risks during the Growth Phase:

- The students can
- see, analyze and assess entrepreneurial risks.

#### In the Field - Entrepreneurial Spirit:

- The students can
- solve problems together and negotiate decisions,
  - use the key tools of project management for initiating a project,
  - use planning techniques.

### **Subject Matter:**

#### Strategies during the Growth Phase:

Mid- and long-term planning taking economic, ecological and social criteria into account, expansion strategies (e.g. franchising), entrepreneurial marketing, market development, customer acquisition as well as customer care, business plan

#### Legal Framework during the Growth Phase:

Reorganisation of an enterprise, takeover, contract law (e.g. franchising), European Company

#### Finance during the Growth Phase:

Growth financing (e.g. venture capital, private equity, going public, crowd funding, mezzanine capital), capital adequacy rules for external financing (Basel)

#### Chances and Risks during the Growth Phase:

Market assessment, scenario technique, investment

#### Entrepreneurial Spirit:

Decision-making techniques, time-management system, stress management, project management (Junior-Consulting-project, business plan competition etc.)

#### 8<sup>th</sup> Semester - Competence Module 8:

### **Educational and Teaching Tasks:**

#### In the Field - Structures during Growth Phase:

- The students can
- apply management concepts and management techniques,
  - interpret information and management tools for fostering entrepreneurial spirit,
  - see change as management task and describe its significance for the company,
  - see the responsibility connected to the management of organizations.

#### In the Field - Entrepreneurial Spirit:

- The students can
- develop strategies for solving conflicts,
  - analyze, build and maintain networks.

### **Subject Matter:**

Structures during the Growth Phase:

Personnel development and management, corporate culture, change management, entrepreneurial leadership, corporate entrepreneurship, sustainable management (ecological, social and economic level)

Chances and Risks during the Growth Phase:

Family businesses, management of growth companies

Entrepreneurial Spirit:

Conflict management, social networking

Fifth Year - Competence Module 9:

9<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

In the Field - Strategies during Consolidation Phase:

The students can

- analyze and reflect optimization processes,
- analyze restructuring concepts for companies.

In the Field - Finance during the Growth Phase:

The students can

- analyze the situation of a company with the use of controlling tools from existing balances as well as from profit and loss accounts,
- compare different financing options.

In the Field - Entrepreneurial Spirit:

The students can

- outline and reflect the role of entrepreneurship for social and economic development,
- reflect self-efficiency,
- prepare and reflect decisions within the scope of complex problems,
- set goals for themselves and plan possible career options.

### **Subject Matter:**

Strategies during the Consolidation Phase:

Entrepreneurial adaptation and optimisation processes, risk management, restructuring concepts, business partnering

Finance during the Consolidation Phase:

Entrepreneurial controlling, balance sheet analysis, hidden reserves, restructuring finances, private equity

Entrepreneurial Spirit:

Joined-up thinking, economic simulations (corporate strategic planning simulations etc.), coaching

10<sup>th</sup> Semester:

## **Educational and Teaching Tasks:**

### In the Field - Business Life Cycle:

The students can

- use the St. Galler Management Model for structuring corporate processes,
- present and compare alternative forms of business start-ups.

### In the Field - Entrepreneurial Spirit:

The students can

- outline and reflect the role of entrepreneurship for social and economic development,
- reflect self-efficiency,
- prepare and reflect decisions within the scope of complex problems,
- set goals for themselves and plan possible career options.

## **Subject Matter:**

### Business Life Cycle:

Case studies on all phases, St. Galler Management Model, normative management, alternatives forms of business start-ups (franchising seen from the perspective of the franchisee, company succession, associations, cooperatives etc.)

### Entrepreneurial Spirit:

Economic development (global entrepreneurship monitor etc.), carer planning

## **2.1.6 INTERNATIONAL BUSINESS**

## **Didactic Principles:**

The subject area 'International Business' is closely related to the subjects of the cluster 'Entrepreneurship – Economy and Management' as well as of the cluster 'Languages and Communication'.

### Third Year:

#### 5<sup>th</sup> Semester - Competence Module 5:

## **Educational and Teaching Tasks:**

### In the Field - Basics and Framework for International Business:

The students can

- evaluate the significance, structure and chances of international business for Austria and the world,
- explain and interpret political-economic terms like export rate, trade balance, current account and balance of payment,
- describe the forms of foreign trade and their differences,

### In the Field - Institutional Framework for International Business:

The students can

- point out the development and objectives of European integration in outline,
- describe the foundation of the European Union and EU law,
- comment on the importance of European integration and the EU-citizens' ability to inter-
- intervene,
- name the tasks of the most important international organizations as well as agreements and reflect current developments.

## In the Field - Information Procurement within the Scope of International Business:

The students can

- name the most important sources of information for international business and base their entrepreneurial decisions on them,
- outline the most important instruments of market research and data procurement,
- develop the concept for market research and opinion polls, analyze and reflect the results collected as well as communicate them in a target group-oriented way.

### **Subject Matter:**

Basics of International Business:

Economic framework, political-economic fundamentals

Institutional Framework for International Business:

European Union and foundation of EU-law, international agreements and economic organisations

Information Procurement within the Scope of International Business:

International market research, questioning techniques, questionnaire design, concept for surveys

6<sup>th</sup> Semester - Competence Module 6:

### **Educational and Teaching Tasks:**

In the Field - Preparation of International Business:

The students can

- describe the strategic and operational process within the scope of the development of an internationalization strategy,
- analyze the influencing factor of the micro and macro environment of companies operating internationally,
- apply strategic planning instruments (SWOT-analysis, scenarios analysis, portfolio analysis, product-market-matrix etc.) with reference to the selection of international markets and assess the results,
- derive business objectives based on the results of market analyses,
  - describe and reflect the process of market selection.

In the Field - Market Entry Decisions for International Markets:

The students can

- explain different market entry methods and contrast their advantages and disadvantages,
- outline the significance of direct investment as market cultivation strategy and explain the significance seen from the investment country and from investing enterprise.

In the Field - Internal Framework for International Business:

The students can

- deduce the consequences on the management as well as on the design of functional areas of an enterprise related to different internationalization strategies,
- develop measures for the organization of an enterprise based on different criteria in a reflected way.

In the Field - Ethical Principles in a Global Economy:

The students can

- comment on the ethical responsibility in a global economy,
- evaluate the chances and risks of globalization and their effects on enterprises, employees and

- consumers,
- evaluate the relation between marketing philosophies and their effects on entrepreneurial actions in global business.

### **Subject Matter:**

Preparation of International Business:

Strategic and operational planning for international markets, analysis of international markets

Market Entry Decisions for International Markets:

Entry possibilities in international markets, direct investment

Internal Framework for International Business:

Export-oriented organisational structure, project organisation, specifics of personnel management

Ethical Principles in a Global Economy:

Sustainability and CSR, marketing philosophies

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

### **Educational and Teaching Tasks:**

In the Field - Execution of Foreign Business Transactions

The students can

- describe sales and negotiation strategies necessary for initial business contacts and client acquisition,
- define the decision-making areas necessary for international business processes,
- name possible contractual arrangements relevant for international business and recommend them in a reflected way,
- analyze the documents necessary for international business,
- describe the methods of payment commonly used in international business and their differences,
  - outline the significance of bank guarantees in international business.

In the Field - Risk Management:

The students can

- identify the risks in foreign trade and recommend suitable risk management instruments.

In the Field - Finance Management:

The students can

- use the most important methods of financing specific to foreign trade,
- explain procedural export financing.

In the Field - Export Promotion:

The students can

- recommend measures within the scope of the public export risk guarantee system.

### **Subject Matter:**

Executions of Foreign Business Transactions:

Preparation and initial business contacts in foreign business, sales and negotiation techniques

Preparation of an offer (drafting of contracts, terms of payment and delivery), order fulfilment, payment transaction

Risk Management:

Risks in foreign business and risk management instruments

Finance Management:

Instruments of foreign trade financing

Export Promotion:

Export guarantee system

8<sup>th</sup> Semester - Competence Module 8:

### **Educational and Teaching Tasks:**

In the Field - Cross-Cultural Management:

The students can

- outline the differences of cultural environments,
- explain different culture models,
- identify cultural frameworks and their characteristics and connect them with a cultural model.

In the Field - Buyer Behaviour on International Markets:

the students can

- analyze buyer behavior in international context.

In the Field - International Marketing and Marketing Mix:

The students can

- describe different measures of product, contraction, distribution and communication policies,
- develop a sensible marketing mix for concrete products/services within the scope of an international transaction,
- develop communication policy strategies taking cultural differences of foreign markets into consideration,
- carry out import and export calculations,
- analyze a concrete international business case with regard to transport, transport insurance, claim settlement and customs clearance.

In the Field - Eco-Marketing:

The students can

- explain the instruments of eco-marketing.

In the Field - Entrepreneurial Acting on International Markets:

The students can

- initiate, plan and evaluate the internationalization of an enterprise using suitable quality and project managements instruments and present the results in a target group-oriented way.

### **Subject Matter:**

Cross-Cultural Management:

Cultural environments, cultural models  
Buyer behaviour on international markets

International Marketing and Marketing-Mix:

Product range policy, contraction policy (import/export calculation), distribution policy (customs clearance, import/export logistics), communication policy  
Eco-Marketing

Entrepreneurial Acting on International Markets:

Export readiness of an enterprise, location policy decisions, internationalisation strategies

Fifth Year- Competence Module 9:

9<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

In the Field - Legal Questions for International Transactions:

The students can

- outline the legal framework for international business,
- assess the effects of legal regulations on entrepreneurial and individual actions in global business.

In the Field - Foreign Currency Management:

The students can

- explain the economic importance of foreign currency management for enterprises,
- take rate guarantee decisions and describe sensible rate guarantee methods.

In the Field - Organisational Forms of International Markets:

The students can

- describe the opportunities of initial business contacts on the international sales and procurement market,
- analyze the most important elements of an EU tender.

In the Field - Entrepreneurial Acting on International Markets:

The students can

- initiate, plan and evaluate practice-oriented complex problems taking legal, economic and political-economic aspects of an internationally operating company into account by applying suitable quality and project management instruments and present the results in a target group-oriented way.

### **Subject Matter:**

Legal Questions of International Transactions:

Competition law, international data protection, international product liability and international consumer protection

Foreign Currency Management:

Rate guarantee

Organizational Forms of International Markets:

Public business competition calls, EU tenders

Entrepreneurial Acting on International Markets:

Practice-oriented connection and deepening of the knowledge already acquired in the context of international business of an enterprise

10<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

In the Field - Trends in International Business and Current Economic Developments:

The students can

- outline the legal framework for international business,
- Assess the effects of legal regulations on entrepreneurial and individual actions in global business.

In the Field - Foreign Currency Management:

The students can

- explain the economic importance of foreign currency management for enterprises,
- Take rate guarantee decisions and describe sensible rate guarantee methods.

In the Field - Organisational Forms of International Markets:

The students can

- Discuss global mega trends and economic developments and reflect them taking the perspectives of entrepreneurs and consumers into account.

### **Subject Matter:**

Trends in international business, current economic developments

## **2.1.7 COMMUNICATION MANAGEMENT AND MARKETING**

### **Didactic Principles:**

In the subject area 'Communication Management and Marketing' the students shall develop competences for their future job in the dynamic environment of corporate communication. The subject area also takes account of the increased cross-border networking through international aspects.

According to Entrepreneurship Education a broad interdisciplinary cross-linked economic knowledge is to be developed. Thus, the students obtain the qualification to implement practice-oriented problems independently and also acquire personal competences (time management, self-management etc.,) in addition to technical competences, which are necessary for their future tasks at the interface of management and communication.

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

### **Educational and Teaching Tasks:**

In the Field - Basics of Operational Communication:

The students can

- name the basics of communication,
- explain the process (analysis, planning, organization, execution and control) of comprehensive, cross-linked, strategic and target-oriented communication to grant consistent and coordinated internal and external company communication,
- carry out environment analyses to identify stakeholders as well as to filter dialogue groups of an organization/an enterprise.

## In the Field - Media and Media Relations:

The students can

- develop media profiles outline the kinds and effects of classical and non-classical media,
- name quantitative and qualitative requirements for the choice of media,
- understand the methods of newspaper and online editing.

### **Subject Matter:**

Basics of communication in general, integrated company communication (internal and external), environment analyses to identify stakeholders

Classical ad non-classical advertising media and advertising materials, media landscape and media relations, methods of editors, efficacy profiles of media, criteria for media selection (ad placement costs, production costs, range, usage costs, publication periods, image)

## 6<sup>th</sup> Semester - Competence Module 6:

### **Educational and Teaching Tasks:**

#### In the Field - Market Research and Opinion Polls:

The students can

- differentiate the various methods of market research and opinion polls as well as name the quality criteria of market research and opinion polls,
- name the different kinds of questions and questioning techniques as well as carry out a market research and opinion poll project online (with suitable software programs) as well as offline (paper-pencil interview) with the use of project management tools,
- analyze and reflect the collected data as well as present them in a target group-oriented way,
  - interpret the evaluation of online surveys and present them to their customers in a suitable way.

#### In the Field - Strategic Analysis:

The students can

- outline the current market situation of products and strategic business areas with the help of suitable analysis tools,
- formulate strategies for market segmentation, target market definition and market positioning.
- understand the methods of newspaper and online editing.

### **Subject Matter:**

Methods of market research and opinion poll, questioning techniques, kinds of questions, filter, online-market research, quality criteria of market research and opinion poll, process of market research projects, results of surveys, reporting and writing reports for customers

Strategic analysis (BVG-portfolio analysis, product life cycle analysis), market segmentation, definition of target markets, market positioning

## Fourth Year:

## 7<sup>th</sup> Semester - Competence Module 7:

### **Educational and Teaching Tasks:**

#### In the Field - Formulation of Communication Messages and their Launch in Public:

The students can

- name the core and additional benefits for real products and services formulate them promotionally effectively,

- outline the communication messages for enterprises and organizations,
- select suitable media for sharing respective advertising and communication messages and check as well as evaluate the success of a communication campaign,
- name the legal bases of email communication and implement an email marketing campaign,
- design newsletters for internal and external communication partner with the use of professional software,
- develop simple media plans and assess their total costs with regard to the available advertising budget.

#### In the Field - Planning and Implementation of Events and Campaigns:

The students can

- plan simple and complex events as well as campaigns in daily school life using project management tools,
- formulate adequate communication messages for planned events and campaigns and outline the intended media use in media plans,
- stage and implement the planned events and campaigns in an experience-oriented way as well as evaluate their success,
- formulate communication messages appropriate for these planned events and campaigns and outline the intended media use in media plans,
- carry out and reflect projects from the entire working environment of company communication with partner companies using well-known project management tools independently.

#### Subject Matter:

Core and additional benefits of real products and services, design communication concepts for products, enterprises and organizations (specify communication contents, formulate communication messages)

Design of newsletters using professional software, dialogue and direct marketing

E-commerce: legal framework and practical implementation, media selection, media planning, advertising budget, procedures for setting advertising budgets

Event marketing, staging events, experience-oriented transfer of communication contents, organisation of campaigns, emotionalisation and mobilisation of stakeholders, overview over school-specific simple (press conference, lecture evenings etc.) and complex events (open days, fairs etc.) ad campaigns in the course of the year

Planning, development and realisation of communication projects using current project management tools, success monitoring

#### 8<sup>th</sup> Semester - Competence Module 8:

#### Educational and Teaching Tasks:

#### In the Field - Decision Fields in Marketing:

The students can

- describe product policy strategies,
- name suitable distribution channels for products and services of enterprises,
- explain the key factors influencing the price and calculate prices,
- name various methods of non-classical advertising,
- name methods for the evaluation of advertising success and impact,
- take marketing decisions in various areas of responsibility and come up with a suitable mix of marketing measures for an organization or an enterprise,
- evaluate the use of marketing measures based on best-case studies critically.

#### Subject Matter:

Decision fields in marketing (marketing mix), product and product range policy, contraction policy,

sales calculation, distribution policy, multi-channel marketing (including e-commerce), communication policy, public relations activities, sales promotion, personal selling, advertising effectiveness study and controls

Fifth Year - Competence Module 9:

9<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

In the Field - Cooperation with Agencies:

The students can

- combine the requests of an enterprise or organization in form of briefings in short and precise way,
- outline the characteristics of cooperating with external specialists (e.g. agencies).

In the Field - Legal Framework and Value Orientation:

The students can

- outline the basics of copyright, trademark and patent law and discuss questions of media law in form of case studies,
- argue the necessity of mandatory self-regulation as a question of responsibility and quality management and explain codices of media ethics,
- outline the significance of lobbying,
- formulate the principles and values of an enterprise or an organization focused on target groups and develop a mission statement based on them,
- explain the wide range of sustainable actions as well as develop suggestions for enterprises and organizations for social, ecological and economic commitment,
- outline the specifics of intercultural communication.

### **Subject Matter:**

Methods of operations of agencies (advertising, media and PR agencies), preparation of agency briefings

Copyright, trademark and patent law, media law, normative bases of media ethics, regulatory bodies (press council, advertising standards council), business ethics, mission statement, mission, corporate governance and compliance, corporate identity, corporate behavior, corporate social responsibility

10<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

In the Field - Special Topics of Communication Management:

The students can

- name the advantages of standardized marketing strategies and evaluate the models of global marketing based on case studies,
- describe the characteristics of public relations activities in sensitive special areas ( e.g. crisis-PR management),
- reflect the developments on the (online) media market seen from the perspective of the operability for marketing and economy,
- differentiate the various professional areas of marketing, advertising, communication and media.

### **Subject Matter:**

Global marketing, global branding, standardization in product and communication policy, special forms of public relations (crisis communication, investor relations), trend research, the future of media, occupational profiles in marketing, advertising, communication and media

## 2.1.8 LOGISTICS MANAGEMENT

### Didactic Principles:

Logistics management requires holistic economic knowledge which puts the focus on the enterprise and the business environment. The participants' different perspectives of logical chains as well as their environment have to be considered. The application of current and specific IT-systems is to be included.

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

### Educational and Teaching Tasks:

In the Field - Performance:

The students can

- present business processes in enterprises and between enterprises as well as understand and develop their reference to corporate goals,
- explain the coordinating role of logistics as a link between business functions,
- identify and present the ongoing information, payment flows and the flow of goods.
- groups of an organization/an enterprise.

In the Field - Basics of Logistics:

The students can

- summarize the importance of logistics from the economic developments in the last decades,
- deduce the objectives of logistics from corporate objectives and outline conflicts of interests,
- present logistical tasks in a system based on the division of labour,
- differentiate specific logistical requirements in different economic sectors.

### Subject Matter:

Performance:

Markets and market behaviour, business objectives, operational areas, company organisation and functions, process maps, production factors, economic value added

Basics of Logistics:

Significance, objectives and tasks of logistics, fields of application and action levels, functional differentiation within the company organisation, business sectors, internal and cross-company processes, SCM concepts

6<sup>th</sup> Semester - Competence Module 6:

### Educational and Teaching Tasks:

In the Field - Distribution Logistics:

The students can

- present and explain the objectives and forms of sales in companies and carry out the tasks,
- assess the connection between the distribution structure and the corporate goals.

In the Field - Transport Logistics:

The students can

- identify and assess suitable modes of transport and transport infrastructure,
- outline different transport networks and select methods of transportation according to the business-specific requirements,

- carry out the itinerary planning for concrete shipping orders.

#### In the Field - Transshipment and Storage:

The students can

- use suitable storage and commissioning principles in a situation-specific manners,
- select and interpret key figures and deduce measures.

#### **Subject Matter:**

Distribution Logistics:

Objectives and tasks, planning and organisation of distribution structure, special types of distribution

Transport Logistics:

Transport infrastructure, transport policy, transport networks, means of transport and transportation aids, track and trace, tolls, securing of cargo, environmental aspects, transport and itinerary planning, transport management systems, third-party logistics provider

Transshipment and Storage:

Storage technology, storage organisation, commission principles, commission processes, technical systems of commissioning, in-house transport, product identification, key figures, processes for incoming and outgoing goods

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

#### **Educational and Teaching Tasks:**

In the Field - Product Logistics:

The students can

- explain the tasks and objectives of production planning and control,
- carry out marketing and production program planning using simple methods,
- calculate the demand of raw materials, tools and operating materials,
- plan the production process in regard to deadlines and capacities,
- carry out process analyses and plan optimization measures.

#### **Subject Matter:**

Production logistics, marketing program, production program planning, materials requirement planning, stock list and Gozinto graph, lot size and order value planning, scheduling, capacity planning, product variety and diversity of variants, core and dynamic data, production planning systems

8<sup>th</sup> Semester - Competence Module 8:

#### **Educational and Teaching Tasks:**

In the Field - Procurement:

The students can

- present the tasks, objectives and importance of all processes which lead to the supply with necessary production factors,
- select suitable suppliers and sign supply contracts,
- develop situation-specific purchasing concepts and manage them with suitable indicators,
- apply methods of analysis and deduce suitable purchasing concepts.

### **Subject Matter:**

Procurement targets and tasks, target conflicts, procurement concepts and strategies, ABC/XYZ-analysis, portfolio analysis, supplier rating and selection, correspondence and contracts, key figures and control

Fifth Year:

9<sup>th</sup> Semester - Competence Module 9:

### **Educational and Teaching Tasks:**

In the Field - Logistics Controlling:

The students can

- present and explain the objectives, tasks and importance of controlling in logistics,
- outline and evaluate the influencing factors of logistics management on the success of the company,
- select suitable instruments (e.g. indicator systems) and apply methods (e.g. activity accounting).

In the Field - Supply Chain Management:

The students can

- analyze cross-company tasks and develop proposals for solutions.

### **Subject Matter:**

Logistics Controlling:

Objectives, importance and tasks, cost accounting in logistics, activity accounting, key figures, calculation and budgeting, controlling systems, reference to profit and loss account

Supply Chain Management

Cooperation concepts, SCOR-model, IT-systems

10<sup>th</sup> Semester - Competence Module 10:

### **Educational and Teaching Tasks:**

The students can

- apply the technical, methodological, social and self-competences acquired in a cross-linked way.

### **Subject Matter:**

Revision of the problems taking the subject matter of all previous years into account, updates

Complex economic case studies and simulation games with links to the subjects of the cluster 'Entrepreneurship – Economy and Management' as well as to the compulsory subject 'English including Business English'.

## **2.1.9 QUALITY MANAGEMENT AND INTEGRATED MANAGEMENT SYSTEMS**

### **Didactic Principles:**

A process-oriented functioning, orientation on the interested parties and a permanent improvement process are core principles which form the basis for the subject area 'Quality Management and Integrated Management Systems'. Therefore, they shall be reflected in all learning arrangements.

The students shall be continuously encouraged to take a leading role in teams. Particular attention has to be paid to Entrepreneurship Education, to practical relevance as well to the application of modern IT technology when solving problems.

The subject area 'Management and Integrated Management Systems' is closely related to the subjects 'Business Administration', 'Corporate Accounting' and 'Business Training, Project Management, Training Firm and Case Studies'. Attention has to be paid to connect these subjects closely to this subject area to promote the acquisition of cross-curricular competences.

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

### **Educational and Teaching Tasks:**

In the Field - Basics of Quality Management:

The students can

- explain and differentiate qualitative terms (quality, quality management, service quality, product quality),
- outline quality management from the perspective of different interested parties,
- describe roles in quality management (quality management representative, quality manager, auditor),
- give an overview over the historical development of quality management (quality control, quality assurance, quality management, TQM), connect it with developments in the economic, technical and political sectors of the respective era and analyze it.

In the Field - Concepts and Thinkers of Quality Management:

The students can

- describe and apply the PDCA cycle and reflect its application,
- explain Taylorism, zero defect strategy (Crosby), continuous improvement (Stewart, Deming), quality circle (Ishikawa) and name the respective quality thinkers.

In the Field - Tools of Quality Management:

The students can

- explain the seven elementary QM tools (Q7) and the seven management tools (M7),
- apply selected Q7 (failure collection list, histogram, quality control chart, Pareto chart, correlation chart, brainstorming, cause-and-effect-diagram) and M7 (affinity diagram, relations diagram, tree diagram, matrix diagram, portfolio, network plan, problem- decision-plan) tools.

### **Subject Matter:**

Basics of Quality Management:

Quality-related terms, expectations of interested parties of quality management systems, roles in quality management, historical development of quality management with interconnections to economic, technical and political developments

Concepts and Thinkers of Quality Management:

Taylorism, zero defect strategy, continuous improvement quality circle

Tools of Quality Management:

Seven elementary QM tools, seven management tools

6<sup>th</sup> Semester - Competence Module 6:

## **Educational and Teaching Tasks:**

### In the Field - Management:

The students can

- explain the pillars of corporate identity (corporate design, corporate behavior, corporate communication, corporate philosophy, corporate language),
- reflect the importance of corporate culture and its effect on the organization based on corporate identity.

### In the Field - Process Management:

The students can

- demonstrate the connection between company structure and operational organization,
- explain the basic terms of process management (development, key terms, kinds of processes, process characteristics, roles in process management, process lifecycle, strategic management and process management),
- identify and define a process (process map, identify and define processes, describe and analyze current processes, determine and document target processes, get familiar with types of process documentation),
- analyze processes,
- apply continuous improvement processes (flowchart, graphic representation, verbal description etc.) and use at last two.

## **Subject Matter:**

Management:

Terms and pillars of corporate identity, corporate culture, balanced scorecard

Process Management:

Connection between company structure and operational organisation, basics of process management, product-cycle management design, product-cycle management implementation, product-cycle management optimisation, product-cycle management controlling, product-cycle management redesign

Tools of Quality Management:

Types of process documentation

Fourth Year:

7<sup>th</sup> Semester - Competence Module 7:

## **Educational and Teaching Tasks:**

### In the Field - Quality-Related Standards:

The students can

- explain the importance of standards,
- describe ISO 9000 family of standards (ISO 9000, 9001 and 9004) in an overview and explain their areas of application,
- name the standards for quality, environment (ISO 14000 family) and work safety (SCC, OHSAS),
- explain the structure and advantage of an integrated management system,
- name the content of standard ISO 9001 (content of the standard, documentation and implementation, audit and certification) roughly and deduce concrete measures for organizations,
- explain the most important technical terms of ISO 9001,
- outline the audit and certification process,
- develop basic documents and records according to ISO 9001.

## In the Field - Tools of Quality Management:

The students can

- apply the failure mode and effects analysis (FMEA).

### **Subject Matter:**

Quality-Related Standards:

ISO 9000 family of standards, environmental management systems, safety and health protection systems, sector-specific standards (e.g. VDA), integrated management systems, process-oriented quality management according to ISO 9001

Tools of Quality Management:

Failure mode and effects analysis

## 8<sup>th</sup> Semester - Competence Module 8:

### **Educational and Teaching Tasks:**

## In the Field - Total Quality Management:

The students can

- explain the term TQM,
- name and explain the pillars of TQM,
- describe the basic principles of TQM (new prospective - quality costs, commitment of the management, manager training, staff orientation, customer orientation, supplier orientation, strategic orientation based on the core values and object of the company, set and pursue objectives, preventive measures of quality assurance, continuous improvements at all levels – apply Kaizen, proves orientation, lean management, bench marking, quality controlling) and reflect the benefits for the overall organization,
- describe the enabler and outcome criteria of the EFQM model (criteria, radar-logic, self- and external assessment of an organization) in an overview,
- explain self and external assessment according to the EFQM model,
- apply the radar logic of the EFQM model.

## In the Field - Tools of Quality Management:

The students can

- explain the Quality Function Deployment (QFD),
- outline the different kinds of benchmarking as well as their advantages and disadvantages,
- apply selected methods and concepts from the Toyota Production System,
- describe statistical process control (SPC),
- initiate and plan complex tasks from quality management and/or integrated management as projects.

### **Subject Matter:**

Total Quality Management:

Term, pillars, basic principles of TQM, EFQM

Tools of Quality Management:

Quality Function Development (QFD), benchmarking, Toyota Production System, statistical process control (SPC), project acquisition, project planning

## Fifth Year - Competence Module 9:

## 9<sup>th</sup> Semester:

## **Educational and Teaching Tasks:**

### **In the Field - Environmental Management:**

The students can

- explain key terms of environmental management,
- describe the roles of environmental officer and waste representatives,
- outline the most important laws and certifications to become an environmental officer,
- name the requirements for environmental management systems and work out suggestions for measures for an organization.

### **In the Field - Safety and Health Management (SIGE):**

The students can

- name the key SIGE standards,
- explain the most important technical terms of safety and health management systems,
- describe the structure and implementation of a safety and health management system.

### **In the Field - Integrated Management Systems (IMS):**

The students can

- combine given systems to an integrate management system.

### **In the Field - Management:**

The students can

- analyze and reflect selected current topics and trends of quality management (risk management, corporate social responsibility, learning organization, knowledge management, organizational development, change management, six sigma, innovation management, value stream mapping, construction of realities) and of integrated management systems.

### **In the Field - Tools of Quality Management:**

The students can

- explain the GAP model,
- explain the scope of application of D/ and apply selected tools,
- solve practice-oriented complex problems of quality management and integrated management systems using suitable tools.

## **Subject Matter:**

### **Environmental Management:**

Terms, environmental officer, environmental laws, eco-labelling, ISO 14001, EMAS, UMG, Term, pillars, basic principles of TQM, EFQM, waste management concept

### **Safety and Health Management:**

Terms, OHS 18001, SCC, structure and implementation of SIGE management systems

### **Integrated Management Systems:**

Elements and correlations of an integrated management system

### **Management:**

Trends and current as well as practice-relevant topics

### **Tools of Quality Management:**

GAP model, service quality, D7 tools of service quality (vignette technique, ServQual, service blueprint, frequency-relevance analysis (FRAP), service FMEA, complaint management, critical event method, tools for solving complex problems

10<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

The students can

- apply the technical, methodological, social and self-competences acquired in a cross-linked way.

### **Subject Matter:**

Deepening revision taking the subject matter of all competence modules of QM into account

## **2.1.10 ECOLOGICALLY-ORIENTED MANAGEMENT**

### **Didactic Principles:**

A connection has to be established with the subjects 'Natural Sciences', 'Political Education and History (Economic and Social History)', 'Law' and 'Political Economics'.

Economic case studies, business simulations and project-oriented forms of teaching as well as contact to experts from economy and sciences shall facilitate teaching with practical relevance.

The development of an own position on different economic, ecological and social problems with appropriate justifications in debates has to be promoted. Thereby, current developments in this field have to be considered.

With the help of complex methods (scenario method, role plays etc.) sustainability, entrepreneurship and a positive attitude for contributing to civil society and to the economy is to be encouraged.

Third Year:

5<sup>th</sup> Semester - Competence Module 5:

### **Educational and Teaching Tasks:**

In the Field - Basic Correlations between Environment, Economy and Society:

The students can

- explain and question the contributions of the state, of private economy and of consumers to the ecologisation of the economy,
- view the current developments in the area of sustainability critically,
- describe the unsatisfactory development from throughput to recycling economy and outline the possibilities of dematerialization and immaterialisation.

In the Field - Renewable Forms of Energy:

The students can

- describes the forms of renewable energy and their economic use taking current developments into account,
- outline strategies to increase energy efficiency.

### **Subject Matter:**

Basic correlations between environment, economy and society (macro and micro processes):

Ecologisation of the economy, sustainability with its current developments and tendencies and

their critical reflection, sustainability reports, CSR, public good balance, fair trade, footprint – climate change, climate conferences

From throughput to recycling economy, dematerialization and immaterialisation (pointing out avoidance strategies)

Renewable Forms of Energy:

Kinds of renewable forms of energy and their economic use taking current developments, strategies to increase energy efficiency into account

6<sup>th</sup> Semester - Competence Module 6:

### **Educational and Teaching Tasks:**

In the Field - Waste Management:

The students can

- contribute to an operational organization of waste management,
- apply the Waste Management Act (AWG) and its economic challenges,
- present the basic theoretical contents to fulfill the function of a waste management officer,
- use electronic data management (EDM),
- describe the basic content of the packaging ordinance.

In the Field - Water Management:

The students can

- advise on the responsible use of water,
- explain the possibilities of active and passive environmental engineering in terms of waste water treatment,
- question the economic and ecological limits of waste water treatment.

In the Field - Logistics:

The students can

- describe the criteria of ecologically oriented procurement and storage based on best-practice examples,
- outline possibilities of ecologically oriented mobility management and ways for the optimization of transport routes and means of transport,
- present and reflect the tendencies of global transport structures and their environmental impact.

### **Subject Matter:**

Waste Management:

Operational organisation, Waste Management Act (AWG) and its economic challenges, waste management concept (AWK), waste management officer, electronic data management (EDM), packaging ordinance, recycling and waste disposal plants

Water Management:

Responsible use of water, active and passive environmental engineering, economic limits of waste water treatment

Logistics:

Criteria of ecologically oriented procurement and storage, ecologically oriented mobility management, optimisation of transport routes and means of transport, tendencies of global transport structures and their environmental impact

Fourth Year:

## 7<sup>th</sup> Semester - Competence Module 7:

### **Educational and Teaching Tasks:**

#### In the Field - Eco-Marketing:

The students can

- address the ecological requirements of the marketing mix,
- describe eco-marketing based on best practice examples.

#### In the Field - Eco-Controlling:

The students can

- contrast the internalization and externalization of environmental costs,
- describe the integration of ecological orientation in accounting and outline their advantages,
- outline the models of cost accounting including political economic, ecological and social costs,
- explain the principles of a life-cycle analysis as well as of an input-output analysis and show their possible applications based on practical examples.

#### In the Field - Packaging:

The students can

- outline the purpose of packaging and compare packaging materials according to ecological principles,
- outline the responsibilities of ARA (Altstoff Recycling Austria AG) and its operational necessity,
- contrast the advantages and disadvantages of non-returnable and returnable packaging systems,
- present the model of the eco-deposit system.

### **Subject Matter:**

#### Eco-Marketing:

Ecological requirements of product and range policy, contraction policy, distribution and communication policy

#### Eco-Controlling:

Internalization and externalization of environmental costs, integration of ecological orientation in accounting, economic models of cost accounting including political economic, ecological and social costs, life-cycle analysis, input-output analysis

#### Packaging:

Comparison of packaging materials according to ecological principles, non-returnable and returnable packaging systems, eco-deposit system, Altstoff Recycling Austria AG (ARA)

## 8<sup>th</sup> Semester - Competence Module 8:

### **Educational and Teaching Tasks:**

#### In the Field - Environmental Certifications:

The students can

- outline the different systems of environmental certifications and look at their economic benefits critically.

#### In the Field - Investment Calculation:

The students can

- prepare the bases for decision-making for investments in the field of production of energy from

renewable resources.

#### In the Field - Asset Valuation:

The students can

- identify environmentally relevant assets and assess them according to environmental criteria using economic methods (ABC analysis, 'traffic light' system, etc.).

#### In the Field - Tourism:

The students can

- outline the features and negative effects of mass tourism,
- present improvement suggestions and trends for sustainable agriculture,
- suggest direct marketing measures for agricultural products.

### **Subject Matter:**

#### Environmental Certifications:

Eco-label for products, eco-labelling; environmental programs, ÖKOLOG, Ökoprofit (eco-profit), environmental Management systems (EMAS, ISO 14001), analysis of best-practice companies

#### Investment Calculation:

Case studies on solar systems

#### Asset Valuation:

Classify fixed assets with economic instruments in an environmentally relevant way (ABC analysis)

#### Tourism:

Sustainability in tourism, sustainable tourism and its regional and national importance, eco-labels for tourism businesses, analysis of best-practice companies and communities

#### Agricultural Undertakings:

Organic-biological farming and marketing measures for agricultural products concerning EU support programs

#### Fifth Year - Competence Module 9:

##### 9<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

#### In the Field - Environmental Law:

The students can

- interpret and apply the main contents of the Environmental Information Act (UIG),
- explain the purpose of an environmental impact assessment (UVP), expand on the relevant procedures and discuss the underlying field of tension.

#### In the Field - Business Start-Up:

The students can

- take ecological and social in addition to economic and legal principles into consideration,
- include the basics of environmental laws.

#### In the Field - Globalisation and Ethics in Business:

The students can

- describe the ecological and social impacts due to the international interdependence of the business world,
- discuss possible solution strategies for the dilemma mentioned above,
- illustrate the field of tension of economy-ecology-social affairs with regard to business.

### **Subject Matter:**

Environmental Law:

Environmental impact assessment (UVP/G), Environmental Information Act (UIG)

Business Start-Up:

Business start-up taking social and sustainable economies into consideration (environmental law)

Globalisation and Ethics in Business:

Ecological, social impacts due to the international interdependence of the business world, solution strategies

10<sup>th</sup> Semester:

### **Educational and Teaching Tasks:**

The students can

- apply the technical, methodological, social and self-competences acquired in a cross-linked way.

### **Subject Matter:**

Revision of problems including the subject matter of all years updating the contents based on current developments

Complex economic case studies

## **2.1.11 MANAGEMENT FOR (SCHOOL AUTONOMOUS BUSINESS AREA)**

According to school autonomous curriculum regulations there is the possibility to offer a school autonomous subject area. The Educational and Teaching Tasks as well as the Subject matter have to be formulated in a competence-oriented way.

## **2.2 SEMINARS**

### **Didactic Principles:**

The competences mentioned in the Educational and Teaching Tasks and the respective subject matter of the seminars require coordination with the general, theoretical and practical educational objective. Therefore, they have to be seen as addendum and consolidation of the compulsory subjects of the core area and/or of the subject area. Entrepreneurship education and the practical relevance have to be paid attention to.

### **2.2.1 SOFTWARE DEVELOPMENT**

#### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Information and Communication Technology - E-Business'.

Competence Module 1:

### **Educational and Teaching Tasks:**

In the Field - Software Development:

The students can

- use a development environment,
- use concepts of a programming language (variables and data types, instructions, control structures, methods, arrays),
- implement algorithms in programs,
- explain encapsulation, class and object concept, access modifier, components of objects (data elements, constructors, methods, characteristics) and object inheritance (basic classes, derived classes),
- apply object-oriented programming language.

### **Subject Matter:**

Basics of programming with the use of a development environment

Competence Module 2:

### **Educational and Teaching Tasks:**

In the Field - Software Development:

The students can

- use at least two different data sources (files, data bases, net),
- use the necessary technology for a data source,
- use completed class libraries,
- import, manipulate and export data,
- create an application with a graphic interface,
- use control elements (labels, buttons, textbox, etc.),
- integrate data sources in an application,
- use classes and objects, access modifiers, components of objects (data elements, constructors, methods, characteristics),
- plan and use class hierarchies with inheritance (base class, derived class, overriding of methods).

### **Subject Matter:**

Development of applications, concepts of object orientation

## **2.2.2 APPLICATION DEVELOPMENT OF MOBILE DEVICES**

### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Information and Communication Technology - E-Business'.

Competence Module 1:

### **Educational and Teaching Tasks:**

In the Field - Application Development of Mobile Devices:

The students can

- use a development environment for a mobile platform,
- use concepts of the object language (variables and file types, instructions, control structures, methods, arrays),
- create an application with a graphic interface,
- apply the design guidelines of the target platform (resolution, orientation, control elements,

operating concepts).

**Subject Matter:**

Development of applications

Competence Module 2:

**Educational and Teaching Tasks:**

In the Field - Application Development of Mobile Devices:

The students can

- use completed libraries,
- trigger hardware components of the terminal equipment (camera, sensors),
- use data within the network,
  - use data description language.

**Subject Matter:**

Development of applications involving the hardware components of the terminal equipment

### 2.2.3 DESKTOP PUBLISHING AND FILM

**Didactic Principles:**

The seminar represents a possible extension of the subject area 'Information and Communication Technology - E-Business'.

Competence Module 1:

**Educational and Teaching Tasks:**

In the Field - Desktop Publishing and Film:

The students can

- apply the typographic basics on publications,
- structure texts using graphic elements,
- insert existing images in texts and apply contour guiding
- create and format tables,
- prepare a document for four-colour printing (prepress).

**Subject Matter:**

Publication and prepress with a DTP-program

Competence Module 2:

**Educational and Teaching Tasks:**

In the Field - Desktop Publishing and Film:

The students can

- prepare and edit photographic material for desktop publishing,
- optimize photo material and graphics for printing,
- create PDF-forms with form elements,
- create and publish multimedia publications (film)

**Subject Matter:**

Publication with photos, forms and multimedia formats

## 2.2.4 NETWORK MANAGEMENT

### Didactic Principles:

The seminar represents a possible extension of the subject area 'Information and Communication Technology - E-Business'.

Competence Module 1:

### Educational and Teaching Tasks:

In the Field - Network Management:

The students can

- explain the basics of networks (client/server, network components, network topologies),
- explain network addressing (IP- address, subnet mask, network addressing, network protocol, MAC-address, gateway, name resolution),
- explain and use visualizations,
- install and use a client operating system (local user, printer, device driver, network integration),
- solve a client's technical problems,
- use a current server operating system (print server, file server, user authorization, releases),
- solve technical problems of a server,
- plan a small office/home office technically and economically.

### Subject Matter:

Basics of networks, network components, creation of networks with at least one client and a server, file server, network administration

Competence Module 2:

### Educational and Teaching Tasks:

In the Field - Network Management:

The students can

- set up and use DNS and DHCP services,
- plan and set up backup functionalities offered by selected server operating systems,
- set up a peer-peer network,
- set up a client-server network,
- set up and administer a domain (domain user, group policies).

### Subject Matter:

Domain controller, DNS, DHCP, group policies

## 2.2.5 ENTERPRISE RESOURCE PLANNING – MATERIALS MANAGEMENT

### Didactic Principles:

The seminar represents a possible extension of the subject area 'Information and Communication Technology - E-Business'; 'Management, Controlling and Accounting', 'Controlling, Business Practice and Taxes', 'Entrepreneurship and Management', 'Logistics Management' as well as 'Ecologically Oriented Management'.

Current, integrated, business standard software (ERP-software) has to be used.

Competence Module:

## **Educational and Teaching Tasks:**

### **In the Field - Basics of Materials Management:**

The students can

- recognize, update and change the relevant master data of purchasing (suppliers, articles/products, purchasing price and purchasing conditions),
- filter and evaluate the relevant master data of purchasing,
- map a complete purchasing process of an article in stock (purchase requisition, inquiry, offer, order, goods receipts, invoice receipt, outgoing payments including discount),
- analyze article inventories,
- handle adjusting entries on stocked items,
- carry out cancellations of goods receipts,
- print the necessary purchasing documents (inquiry, order),
- determine the current status of a purchasing process and initiate the next necessary steps,
- recognize and interpret the connections (receipts) to financial accounting and controlling during the purchasing process.

## **Subject Matter:**

Master data for purchasing, purchasing process, evaluations, adjusting entries, printing inquiries and orders, cancellations, purchasing process analysis, integration in finance.

## **2.2.6 ENTERPRISE RESOURCE PLANNING – MATERIALS MANAGEMENT, SPECIALISATION**

## **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Information and Communication Technology - E-Business' as well as 'Logistics Management'.

Current, integrated, business standard software (ERP-software) has to be used.

## **Competence Module:**

## **Educational and Teaching Tasks:**

### **In the Field - Basics of Materials Management, Consolidation:**

the students can

- map the returns of purchasing,
- map a complete purchasing process of an article not in stock (purchase requisition, inquiry, offer, order, goods receipts, invoice receipt, outgoing payments including discount),
- assess overdue supplier items,
- map the procurement of fixed assets,
- determine the current status of a purchasing process and initiate the next necessary steps,
- make movements of goods for adjusting entries and stock transfer,
- analyze the demand and stock situation of an article,
- carry out material requirements planning and edit the requirements list,
- analyze the individual steps of a purchasing process regarding their effects on the demand and stock situation,
- carry out a stock transport order,
- carry out the material procurement via a consignment stock,
- map a framework purchase order with a limit,
- carry out purchasing processes via frame contracts (quantity contract, value contract, delivery schedule),
- carry out and interpret operational reporting in the field of procurement,
- analyze the individual steps of a purchase process regarding their effects on financial accounting and controlling.

### **Subject Matter:**

Purchase process of a not in stock article, procurement of assets, stock transfer, material requirements planning, stock transport order, supplier consignment stock, framework purchase with limit, purchase via frame contracts, operational procurement reporting, integration of material procurement

## **2.2.7 ENTERPRISE RESOURCE PLANNING – MATERIALS MANAGEMENT, PRODUCTION**

### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Entrepreneurship and Management' as well as 'Logistics Management'.

Current, integrated, business standard software (ERP-software) has to be used.

### **Competence Module:**

### **Educational and Teaching Tasks:**

#### **In the Field - Production:**

The students can

- recognize, update and change the relevant master data of production (material masters like raw materials, additives, finished products, workplaces),
- recognize, update and change the technical volume (bill of material like in-stock components, not in-stock components), standard production schedule, routing (internal external services),
- analyze and outline the technical volume (single-level bill of material, multi-level bill, materials usage list or quantity overview),
- produce production orders for make-to-stock production directly,
- enter feedback on production orders (activity confirmation, external services, component usage, externally-purchased components, rejects, material quantity),
- carry out calculations of cost units (continuous costing, post calculation),
- analyze occurring deviations (quantity deviation, resource-usage variance, price variance),
- suggest measures for the improvement of the calculation result (HSK),
- settle and recalculate production orders.

### **Subject Matter:**

Material master, bill of material, routing, production order, feedback on production order, calculations of cost units, settle and recalculate production orders

## **2.2.8 ENTERPRISE RESOURCE PLANNING – DISTRIBUTION, BASICS**

### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Information and Communication Technology - E-Business'; 'Management, Controlling and Accounting', 'Controlling, Business Practice and Taxes', 'Entrepreneurship and Management' as well as 'Logistics Management'.

Current, integrated, business standard software (ERP-software) has to be used.

### **Competence Module:**

### **Educational and Teaching Tasks:**

#### **In the Field - Distribution Basics:**

The students can

- recognize, update and change the relevant master data of distribution (customers,

- articles/products, surcharges and discounts),
- filter and evaluate the relevant master data of distribution,
- map a complete distribution process (inquiry, offer, sales order, commissioning, delivery/outgoing goods, invoice, payment receipt including discount),
- print the necessary documents for distribution (confirmation of order, picking list, delivery note, invoice),
- update information from sales talks in a sales order (price, delivery date, etc.),
- determine the current status of a distribution process and initiate the next necessary steps,
- cancel sales documents,
- recognize and interpret the connections (receipts) to financial accounting and controlling during the distribution process.

### **Subject Matter:**

Master data for distribution, distribution process, evaluations, print of the necessary documents, distribution process analysis, cancellation of sales documents, open items, integration in financial accounting.

## **2.2.9 ENTERPRISE RESOURCE PLANNING – DISTRIBUTION, SPECIALISATION**

### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Information and Communication Technology - E-Business'; 'Entrepreneurship and Management' as well as 'Logistics Management'.

Current, integrated business standard software (ERP-software) has to be used.

### **Competence Module:**

### **Educational and Teaching Tasks:**

#### **In the Field - Distribution Specialisation:**

The students can

- recognize and outline different types of sales orders (forward order, cash sale, rush order),
- represent part shipment and partial invoice,
- filter and evaluate sales orders,
- depict exclusive free goods and bonus,
- describe bonuses and extras,
- understand and describe credits and returns (credit memo request, invoice correction request, returns, free deliver),
- summarize deliveries and invoices,
- identify and interpret interfaces (evidence) to financial accounting and controlling for returns and bonuses,
- understand and describe the phases of customer consignment (consignment fill-up, consignment issue, consignment returns, consignment pick-up, analyze the resulting changes in quantity and values of the material stock, discuss the advantages and disadvantages of this procedure),
- understand and describe triangular trade (drop-shipping) and discuss the advantages and disadvantages of this procedure,
- conclude and describe framework contracts with customers (delivery schedule, quantity contract, value contract),
- describe a customer's orders with reference to framework contracts,
- describe inter-community deliveries,
- describe exports.

### **Subject Matter:**

Types of customer orders, part shipment, partial invoice, bonuses and extras, returns & bonuses, summary of deliveries, invoices, customer consignment, triangular trade, framework contracts, inter-community deliveries, exports.

## **2.2.10 ENTERPRISE RESOURCE PLANNING – CONTROLLING, SPECIALISATION**

### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Management, Controlling and Accounting', 'Controlling Business Practice and Taxes'; 'Entrepreneurship and Management' as well as 'Logistics Management'.

Current, integrated business standard software (ERP-software) has to be used.

Competence Module:

### **Educational and Teaching Tasks:**

In the Field - Finance:

The students can

- understand, update and change the master data of financial accounting (general ledger account, accounts payable master, accounts receivable master),
- carry out bookings (down payment clearing transfer posting, customer invoice/credit memo accounts receivable) with controlling-account assignment objects,
- analyze bookings.

In the Field - Controlling Basics:

The students can

- understand, update and change the relevant master data of controlling (types of costs, cost center, primary cost center, service cost center, standard hierarchy, identify, update and change statistical key figures),
- filter and assess the relevant master data of controlling,
- describe entries in the field of 'Material Management' with controlling – consignment objects.
- make internal orders and understand their purpose as cost collector,
- carry out adjusting entries between individual CO-consignment objects,
- carry out adjustment entries in the actual data using statistical key figures,
- carry out cost allocation analysis.

### **Subject Matter:**

Master data of financial accounting, entries with controlling consignment, master data of controlling, internal orders, adjusting entries, shares in the costs, cost allocation analysis

## **2.2.11 ENTERPRISE RESOURCE PLANNING – CONTROLLING, BASICS**

### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Management, Controlling and Accounting', 'Controlling Business Practice and Taxes'; as well as 'Entrepreneurship and Management'.

Current, integrated business standard software (ERP-software) has to be used.

Competence Module:

### **Educational and Teaching Tasks:**

In the Field - Controlling Specification:

The students can

- understand, update and change master data of direct delivery allocation (types of allocations, tariffs),
- carry out direct activity allocations,

- make statistical internal orders and understand their purpose as cost collectors,
- analyze costs on cost units,
- record and invoice investment orders,
- describe accruals in the actual data using accrual orders,
- execute cost-center accounting,
- carry out adjustment entries in the actual data using statistical key figures,
- carry out deviation analyses,
- describe cost center planning on the basis of statistical key figures, activity types, primary and secondary costs,
- carry out and interpret iterative price determination,
- carry out internal cost allocation with iteratively calculated prices,
- carry out allocation in the plan by means of statistical key figures,
- carry out accrual calculation in the plan by means of statistical key figures.

### **Subject Matter:**

Direct delivery allocation, cost unit analysis, investment orders, accrual orders, cost centre analysis, cost centre planning, iterative price determination, allocation, accrual calculation

## **2.2.12 ENTERPRISE RESOURCE PLANNING – REPORTING**

### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Information and Communication Technology – E-Business' as well as 'Entrepreneurship and Management'.

Current, integrated business standard software (ERP-software) has to be used.

### **Competence Module:**

#### **Educational and Teaching Tasks:**

##### **In the Field - Distribution:**

The students can

- select sales documents (expiring quotations, orders booked during a period, back orders like delay in delivery, ABC-analysis) and initiate follow-up actions resulting from them,
- find and carry out relevant analyses for distribution and describe the information content covered by the analyses.

##### **In the Field - Materials Management:**

The students can

- carry out order value analyses (purchase volume) at the level (material, purchasing group, supplier) and take purchase policy measures,
- analyze orders regarding (delivery status, purchase invoice status) and explain the importance for purchase resulting from the analyses,
- find and carry out relevant analyses for materials management and describe the information content covered by the analyses.

##### **In the Field - Profitability Analysis:**

The students can

- analyze progressive contribution margins at the level (customer, sector, customers' countries of origin, branch, enterprise) and recommend marketing and distribution measures,
- present the results in diagrams to the management.

##### **In the Field - Individual Evaluations:**

The students can

- compile simple lists (list of materials, list of materials with stock information, list of customers with

- ABC indicators, Incoterms and terms of payment, individual information from orders, individual information from sales documents, ABC-analyses) using a tool for the generation of reports,
- apply the basic functions of individual list reporting (sorting, grouping, summing up),
- export list results into a spread sheet and process them further.

#### In the Field - Monthly Settlements and Annual Accounts:

The students can

- carry out relevant tasks of monthly settlements and annual accounts:
  - balance and profit and loss account,
  - fixed assets (stocktaking, depreciation posting, fixed asset schedule)
  - current assets (physical inventory, measurement of raw materials, consumables and merchandise),
  - assessment of receivables and payables,
  - foreign exchange valuation,
  - specific valuation allowance (all-in, special G/L transaction),
  - accrual and deferral,
  - balances carried forward (debtors, creditors, general ledger),
  - balance sheet reports (balance, balance list debtors, creditors, G/L accounts, document journal, ledger).

#### Subject Matter:

Sales analyses (offers, customer orders, ABC), analyses of materials management (order value, order status, stocks), progressive contribution margin, individual reporting (materials list, stocks, suppliers, customers, orders, sales documents), necessary tasks of monthly settlements and annual accounts, balance sheet reports

### 2.2.13 ENTERPRISE RESOURCE PLANNING – CUSTOMIZING AND PROGRAMMING

#### Didactic Principles:

The seminar represents a possible extension of the subject area 'Information and Communication Technology – E-Business' as well as 'Entrepreneurship and Management'.

Current, integrated business standard software (ERP-software) has to be used.

Competence Module 1:

#### Educational and Teaching Tasks:

In the Field - Customizing:

The students can

- business adjustments (contracting and conditions policy, terms of payment etc.)
- technical modifications (modeling of the company's structure, adaptation of forms etc.)

In the Field - Data Export and Evaluation:

The students can

- carry out data export and evaluation (filter and export master and dynamic data and process and evaluate them using third-party software etc.).

#### Subject Matter:

Customizing ERP-systems and data evaluation

Competence Module 2:

### **Educational and Teaching Tasks:**

In the Field - Programming:

The students can

- data modeling (overview and possible adaptations of the data model of the ERP-system etc.)
- data import
- reporting (creating individual evaluations and types of output etc.).

### **Subject Matter:**

Data import and individual reporting

## **2.2.14 CREDIT MANAGEMENT**

### **Didactic Principles:**

The seminar represents an extension of the subject area 'Financial and Risk Management' in the field of credit management.

Competence Module 1:

### **Educational and Teaching Tasks:**

In the Field - Credit Management:

The students can

- draw up and present financing proposals for private building finance,
- prepare customer ratings (budget account, financial statement, soft facts, securities),
- carry out property evaluations,
- interpret land register extracts,
- name residential building subsidies at a glance,
- show financing risks and hedge them appropriately;
- use different interest rate indicators like the 3 month EURIBO, for example,
- explain the meaning of consumer rules,
- calculate attachable income and analyze personal bankruptcies.

### **Subject Matter:**

Private building finance, customer rating, property evaluation, energy performance certificate, subsidies, land register, risk management, interest rate indicators, consumer ruled

Competence Module 2:

### **Educational and Teaching Tasks:**

In the Field - Credit Management:

The students can

- prepare and present financing proposals for corporate financing,
- prepare customer ratings (balance sheet analysis, cash flow, plan calculation, soft facts, securities),
- interpret commercial register reports (company structure, contingent liabilities),
- use extended product knowledge in the field of assignment credits, factoring, leasing and corporate bonds,
- name enterprise supports at a glance,
- give an overview over insolvency law.

### **Subject Matter:**

Corporate financing, customer rating, commercial register, assignment credit, factoring, leasing, corporate bonds, enterprise support, insolvency law

## **2.2.15 RISK AND DEMAND MANAGEMENT**

### **Didactic Principles:**

The seminar represents an extension of the subject area 'Financial and Risk Management' in the field of risk and demand management.

Competence Module 1:

### **Educational and Teaching Tasks:**

In the Field - Risk Management:

The students can

- carry out extensive risk reviews for private customers,
- prepare a risk questionnaire ('consultation protocol'),
- develop and present a risk questionnaire,
- carry out a risk review based on case studies,
- describe which of the collected risks are funded to what extent taking the terms of social security legislation into consideration,
- work out and explain approaches to solving problems with private insurances.

### **Subject Matter:**

Social security, insurance sectors (accident, private liability, motor vehicle, legal costs, property)

Competence Module 2:

### **Educational and Teaching Tasks:**

In the Field - Demand Management:

The students can

- carry out comprehensive needs assessment for private customers,
- prepare a questionnaire for the identification of individual motives
- use the questionnaire for the identification of person's individual needs and motives practically,
- work out and explain approaches to solving problems of private insurance taking the terms of social security legislation into consideration,

### **Subject Matter:**

Insurance sectors (pension insurance schemes, health insurance, nursing care insurance)

## **2.2.16 PRIVATE BANKING**

### **Didactic Principles:**

The seminar represents an extension of the subject area 'Financial and Risk Management' in the field of private banking.

Competence Module 1:

### **Educational and Teaching Tasks:**

In the Field - Private Banking:

The students can

- perform objective, comprehensive and individual financial planning,
- create investor profiles according to the Supervision of Securities Act,
- prepare and present investment proposals,
- name tax-related aspects for investments,
- point out current economic relationships in the field of investment,
- apply extended product knowledge in the investment groups certificates, options, futures,
- describe the purpose of rating agencies.

**Subject Matter:**

Supervision of Securities Act, certificates, options, futures, tax law in investment, economic impact on the finance world

Competence Module 2:

**Educational and Teaching Tasks:**

In the Field - Private Banking:

The students can

- understand and explain the main features of portfolio management,
- apply financial mathematics,
- point out risks in portfolios and hedge them sensibly,
- describe the main feature of fundamental and technical analysis,
- compile a portfolio of asset classes like properties, raw materials and precious metal sensibly.

**Subject Matter:**

Portfolio management financial mathematics, risk management, fundamental and technical analysis, properties, raw materials and precious metals

**2.2.17 COST ACCOUNTING IN PRACTICE**

**Didactic Principles:**

The seminar represents a possible extension of the subject area 'Management, Controlling and Accounting' as well as 'Entrepreneurship and Management'.

Competence Module 1:

**Educational and Teaching Tasks:**

In the Field - Cost Accounting in Practice:

The students can

- explain the importance of cost accounting for a successful corporate management,
- differentiate the different kinds of cost accounting,
- establish a link between financial accounting and cost accounting in connection with a software package,
- distinguish different types of costs and form cost centers,
- perform direct internal activity allocation,
- determine percentage rates and make calculations using standard software,
- make post calculations and identify their impacts on the enterprise,
- carry put short-term profit-loss accounts.

**Subject Matter:**

Actual cost accounting considering full and partial costs, planned cost calculation, activity accounting, target costing, coherent examples for the transfer of data from financial accounting to cost accounting, determination of calculation rates, pre- and post-calculation, economic efficiency testing, short-term profit-loss accounts

## 2.2.18 COMPANY START-UPS

### Didactic Principles:

The seminar represents a possible extension of the subject area 'Management, Controlling and Accounting', '\*Controlling, Business Practice and Taxes' as well as 'Quality Management and Integrated management Systems'.

Competence Module:

### Educational and Teaching Tasks:

In the Field - Company Start-Ups:

The students can

- describe the importance of SMEs for the economy and society,
- explain the individual and legal requirements of business start-ups,
- outline and evaluate the chances and risks of company start-ups and takeovers,
- produce a business plan,
- develop innovative business concepts and mission statements,
- evaluate funding opportunities and prepare funding requests,

### Subject Matter:

General Principles of Entrepreneurial Actions:

The social role of entrepreneurs, individual prerequisites, kinds of self-employment, paths to economic independence, economic and sociopolitical (start-up) environment

Framework for Entrepreneurial Acting based on the Start-up Process:

Legal bases (trade law, company law, EU-law, labour law, social security law, tax law), public authorities and institutions (trade authority, tax authority, legal representation of interests, service institutions, financing and funding institutions, insurances etc.)

Start-up Planning and Start-up Decisions:

Types of business Start-ups (start-up, takeover, franchising), start-up strategies, start-up consultancy, success factors and risks, development and formulation of a corporate philosophy, mission statement and corporate identity, business plan (business idea, structure, formal design, presentation and argumentation)

## 2.2.19 COMPANY MANAGEMENT

### Didactic Principles:

The seminar represents a possible extension of the subject area 'Management, Controlling and Accounting'.

Competence Module:

### Educational and Teaching Tasks:

In the Field - Functions and Techniques of Management:

The students can

- explain and evaluate management approaches and management techniques,
- reflect changes as management tasks,
- develop a basis of values that takes the particular ethic responsibility of the management into consideration,

- comment on the economic, ecological and social responsibility which is connected to self-employment and to the management of organizations,
- outline trends and tendencies in management.

#### In the Field - Information and Communication Management:

The students can

- explain the effects of corporate culture and management behavior on corporate success,
- point out potential conflict situations, analyze possible consequences for the enterprise and develop solutions,
- understand and implement HR development using the innovation-related and implementation-oriented skills and knowledge of the employees,
- discuss quality as important strategic factor in business,
- check and evaluate quality assurance measures,
- explain quality costs as significant control instrument in quality management and deduce the effects on the operating result.

#### **Subject Matter:**

Functions and Techniques of Management:

Management control loop, decision-making techniques, trends in management (sustainability management, corporate social responsibility management, change management etc.)

Information and Communication Management:

Corporate culture, management behavior, conflict management, HR development (employee motivation, coaching, performance review), quality as management task (objectives, techniques, quality costs)

## **2.2.20 STRATEGIC CONTROLLING**

#### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Controlling Business Practice and Taxes and Accounting', 'Logistics Management' as well as 'Quality Management and Integrated Management Systems'.

Competence Module:

#### **Educational and Teaching Tasks:**

In the Field - Strategic Controlling:

The students can

- collect necessary information on economic issues independently,
- analyze mission statements,
- discuss and reflect strategic goals,
- connect strategy and operational management,
- select and apply different instruments of strategic controlling as well as draw conclusions based on the concepts used,
- interpret concepts to avoid and cope with company crises.

#### **Subject Matter:**

Mission statement, instruments of strategic planning and control, application of different instruments based example cases (internal and external analyses, benchmarking, industry structure analysis, balanced scorecard etc.), crisis management

## 2.2.21 ACCOUNTING ON A CASH BASIS - SPECIALISATION

### Didactic Principles:

The seminar represents a possible extension of the subject area 'Management; Controlling and Accounting' as well as 'Entrepreneurship and Management'.

Competence Module:

### Educational and Teaching Tasks:

In the Field - Accounting on a Cash Basis:

The students can

- apply formal rules on the generation of accounting on a cash basis,
- prepare all the records connected to accounting on a cash basis (list of purchases, purchase book, ash and bank book,
- collect necessary information on economic issues independently,
- analyze mission statements,
- discuss and reflect strategic goals,
- connect strategy and operational management,
- select and apply different instruments of strategic controlling as well as draw conclusions based on the concepts used,
- interpret concepts to avoid and cope with company crises.

### Subject Matter:

Mission statement, instruments of strategic planning and control, application of different instruments based example cases (internal and external analyses, benchmarking, industry structure analysis, balanced scorecard etc.), crisis management

## 2.2.22 LABOUR AND SOCIAL LAW - SPECIALISATION

### Didactic Principles:

The seminar represents a possible extension of the subject area 'Controlling Business Practice and Taxes' and 'Entrepreneurship and Management'.

Competence Module:

### Educational and Teaching Tasks:

In the Field - Labour and Social Law:

The students can

- describe and apply different legal regulations of labour and social law and their effects,
- solve complex process-oriented case studies of the field of labour and social law.

### Subject Matter:

Social security: contribution law in the General Social Insurance Act, in the Act on Social Security for Persons Engaged in Industry etc.

Working time regulation, working hour records as the basis of payroll accounting, calculation of overtime and supplementary hours, additional payment calculations, sick leave, vacation compensation and severance indemnity

Wage and salary execution, employee assessment

## 2.2.23 ENTREPRENEURSHIP AND MANAGEMENT – SUSTAÍNABILITY AND NETWORKED THINKING

### Didactic Principles:

The seminar represents a possible extension of the subject area 'Entrepreneurship and Management', 'Logistics Management' 'Quality Management and Integrated Management Systems' as well as 'Ecologically Oriented Management'.

Competence Module 1:

### Educational and Teaching Tasks:

In the Field - Entrepreneurship and Management – Sustainability and Networked Thinking:

The students can

- explain and question the contributions of the state, the private economy and the consumers to green the economy,
- reflect the current developments in the field of sustainability critically,
- analyze sustainability in enterprises based on best-practice examples,
- describe the development from a circle economy to recycling management and point out interconnections,
- describe criteria of sustainably-oriented procurement, storage and sales based on best-practice examples,
- describe the possibilities of the integration of sustainability orientation in accounting and outline their advantages.

### Subject Matter:

Greening of the economy, entrepreneurship and sustainability, current developments and trends and their critical reflection, from circle economy to recycling management, avoidance strategies, criteria of sustainably-oriented operational organization (procurement, storage, sales), integration of ecological orientation in accounting

Competence Module 1:

### Educational and Teaching Tasks:

In the Field - Entrepreneurship and Management – Sustainability and Networked Thinking:

The students can

- outline models of cost accounting taking economic, ecological and social costs into account,
- explain the functioning of a life-cycle-analysis as well as an input-output-analysis and show their applicability based on practical examples,
- outline the different systems of environmental certifications and question their economic benefit critically,
- describe the ecological and social effects on the basis of international economic linkages,
- discuss possible solution strategies.

### Subject Matter:

Economic models of cost accounting taking economic, ecological and social costs into account, life-cycle-analysis, input-output-analysis, eco-labels, environmental programs (ÖKOLOG, Ökoprofit), environmental management systems (EMAS, ISO14001), analysis of best-practice examples, globalization and ethics of business, solution strategies, social entrepreneurship

## 2.2.24 ARGUMENTATION TRAINING FOR BUSINESS AND SOCIETY

### Didactic Principles:

The seminar represents a possible extension of the subject area 'Entrepreneurship and Management', 'Communication Management and Marketing' as well as 'Quality Management and Integrated Management Systems'.

Competence Module:

### Educational and Teaching Tasks:

In the Field - Entrepreneurship and Management – Sustainability and Networked Thinking:

The students can

- find reasons and raise objections to controversial questions as well as analyze and evaluate them,
- develop and justify concrete suggestions
- coordinate their positions in a team,
- carry out a debate based on fixed rules,
- give a structured speech, take their own position and conclude it with a definite answer,
- record the development of a debate in writing,
- analyze, assess and question somebody else's speech critically,
- bundle the most important reasons on a controversial question as final speaker and draw conclusions based from them,
- differentiate contributions to a debate and give feedback constructively.

### Subject Matter:

Democratic speaking and structured speech, formulation of arguments, deal with and analyze controversial topics, work with texts as impulses, communication and argumentation exercises, analyses of debates and their critical reflection, trial debates, persuasion and competition debates

## 2.2.25 INTERCULTURAL SEMINAR

### Didactic Principles:

The seminar represents a possible extension of the subject area 'International Business', as well as 'Quality Management and Integrated Management Systems'.

Competence Module 1:

### Educational and Teaching Tasks:

In the Field - Culture and Identity:

The students can

- define the term culture and describe it adequately,
- explain the connection between culture and identity based in their culture of origin,
- apply their acquired knowledge sensibly when dealing with other cultures,
- develop appreciation and sensitivity when dealing with other culture.

### Subject Matter:

Definition of the term culture, culture and identity, dealing with own and foreign cultures, self-image and image of others, connection between culture and education, communication with other cultures

Competence Module 2:

## **Educational and Teaching Tasks:**

### **In the Field - Intercultural Communication:**

The students can

- plan an intercultural event, implement it in a structured way and reflect the results.

## **Subject Matter:**

Cultural institutions in Austria and in other countries, forms of cultural encounters, written and oral communication with representatives of cultural institutions from other countries, introduction to culture management (planning, organization, execution and controlling of an intercultural project)

## **2.2.26 INTERNATIONAL FAIRS AND EXHIBITIONS IN PRACTICE**

## **Didactic Principles:**

The seminar represents a possible extension of the subject area 'International Business', as well as 'Communication Management and Marketing'.

### **Competence Module 1:**

## **Educational and Teaching Tasks:**

### **In the Field - Fairs and Exhibitions:**

The students can

- explain the functions of fairs and exhibitions in foreign trade,
- name the most important sources of information for a company to plan international fairs and exhibitions,
- gather and evaluate the costs and benefits of a fair appearance for a company,
- plan a fair and an exhibition appearance as part of the total marketing of a company.

### **In the Field - Initial Business Contact and Customer Acquisition:**

The students can

- analyze negotiation situations and develop a negotiation strategy based on a negotiation situation,
- characterize their own negotiation personality traits and reflect the resulting strengths and weaknesses,
- describe the phases of purchase decisions and sales psychological basics taking intercultural differences into account,
- apply various techniques during the initial business contact, argumentation, problem and conclusion of a sales talk taking intercultural differences into account.

## **Subject Matter:**

### **International Fairs and Exhibitions:**

Functions of fairs and exhibitions, kinds of fairs and exhibitions, fair and exhibition management, trade fair planning

### **Initial Business Contact and Customer Acquisition:**

Sales and negotiation techniques, negotiation strategies, purchase decision-making processes, customer service, cross-cultural management

### **Competence Module 2:**

## **Educational and Teaching Tasks:**

In the Field Fairs and Exhibitions:

The students can

- describe the planning process based on an international fair and exhibition appearance,
- plan, carry out and evaluate an international fair and exhibition appearance in an everyday school setting (training firm fair etc.),
- use the key elements for a multi-sensual staging of fair stands in a target-group adequate way,
- develop suitable communication policies for a concrete international fair and exhibition.

## **Subject Matter:**

Cultural institutions in Austria and in other countries, forms of cultural encounters, written and oral communication with representatives of cultural institutions from other countries, introduction to culture management (planning, organization, execution and controlling of an intercultural project)

## **2.2.27 COMMUNICATION IN ENGLISH INCLUDING BUSINESS ENGLISH**

### **Didactic Principles:**

Language activities have to be selected in such a way that the students' life and experience are taken into account and oral communication in the fields 'Spoken Production' and 'Spoken Interaction' are particularly trained based on various situations.

Competence Module 1:

### **Educational and Teaching Tasks:**

The students

- master a repertoire of linguistic means which enable them to express their position and discuss various topics,
- can describe and present issues and stress the main points and the relevant supporting details appropriately,
- can communicate spontaneously and fluently so that a conversation is possible without major effort from both sides,
- can justify and defend points of views by giving relevant explanations and stating arguments,
- can master routine language situations relevant for professional life,
- can exchange information on a wide range of familiar topics.

### **Subject Matter:**

Oral Communication:

Domain-related, monological and dialogical speaking based on selected topics from the 'Private and Public Domain', 'Occupational Domain'.

Communication-relevant Language Structures:

Situation-relevant and recipient-adequate, register-specific language use

Competence Module 2:

### **Educational and Teaching Tasks:**

The students can

- describe and present issues clearly and systematically and stress the main points and the relevant supporting details appropriately
- give clear and detailed descriptions and presentations, carry out ideas and support them by minor details and relevant examples,
- communicate spontaneously and fluently so that a good conversation is possible without major

- effort from both sides,
- justify and defend points of views clearly by giving relevant explanations and stating arguments,
- master routine language situations relevant for professional life,
- exchange information on a wide range of familiar topics.

### **Subject Matter:**

Oral Communication:

Domain-related, monological and dialogical speaking based on selected topics from the 'Private and Public Domain', 'Occupational Domain'.

Communication-relevant Language Structures:

Situation-relevant and recipient-adequate, register-specific language use

## **2.2.28 COMMUNICATION IN THE FOREIGN LANGUAGE (WITH THE DESCRIPTION OF THE FOREIGN LANGUAGE)**

### **Didactic Principles:**

Language activities have to be selected in such a way that the students' life and experience are taken into account and oral communication in the fields 'Spoken Production' and 'Spoken Interaction' are particularly trained based on various situations.

Competence Module 1:

### **Educational and Teaching Tasks:**

The students

- use a repertoire of common structures and phrases that are connected to rather predictable situations relatively correctly,
- can start, continue and end a simple, direct conversation on familiar or interesting topics,
- can communicate about familiar routine matters, but also about other topics from their own fields of interests and professions with some certainty,
- can give uncomplicated descriptions and reports on various familiar topics from their own fields of interests,
- can give short justifications and explanations for opinions, plans and activities,
- can comment shortly on points of views of others in discussions,
- can make themselves understood by short justifications and explanations of their own opinion,
- can describe how something is done and give detailed instructions,
- can find factual information and pass it on.

### **Subject Matter:**

Oral Communication:

Domain-related, monological and dialogical speaking based on selected topics from the 'Private and Public Domain', 'Occupational Domain'.

Communication-relevant Language Structures:

Situation-relevant and recipient-adequate, register-specific language use

Competence Module 2:

### **Educational and Teaching Tasks:**

The students can

- start, continue and end a simple, direct conversation on familiar or interesting topics,
- communicate about familiar routine matters, but also about other topics from their own fields of

- interests and professions with some certainty,
- exchange, check and confirm information,
- give uncomplicated descriptions and reports on various familiar topics from their own fields of interests,
- give short justifications and explanations for opinions, plans and activities,
- give a prepared, uncomplicated presentation on a familiar topic from their subject in which the main points are explained sufficiently precisely so that one can follow it easily,
- comment shortly on points of views of others in discussions
- make themselves understood by short justifications and explanations of their own opinion.

### **Subject Matter:**

Oral Communication:

Domain-related, monological and dialogical speaking based on selected topics from the 'Private and Public Domain', 'Occupational Domain'

Communication-relevant Language Structures:

Situation-relevant and recipient-adequate, register-specific language use

## **2.2.29 PRESENTATION, MODERATION AND SALES**

### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Entrepreneurship and Management' International Business', 'Communication Management and Marketing' as well as 'Quality Management and Integrated Management Systems'.

Competence Module 1:

### **Educational and Teaching Tasks:**

In the Field Presentation:

The students can

- analyze statistical material (tables and graphs) and assess their validity critically,
- evaluate who benefits from statistical statements, who is negatively affected and whether ambiguities or shortcomings of statistics indicate a dependence of interests,
- name the basics of visual communication and apply its creative potential when designing presentations,
- edit statistics (tables and graphs) in a target group oriented way and present them using suitable presentation software,
- use various presentation media (computer and projector, white board, flip chart, pin board), techniques and methods effectively,
- explain the basic rules of body language and apply them in presentations,
- reflect and optimize their personal effectiveness when giving presentations with the help of video analyses (recorded video sequences)

In the Field Moderation:

The students can

- outline the basics of moderation and support opinion-forming processes when moderating workshops and group work using suitable tools.

### **Subject Matter:**

Analysis and editing of statistics (tables and graphs), presentation techniques and methods, presentation software, design of flip charts and non-digital media, body language (facial expression, gestures, body posture, eye contact in presentation context), presentation training

Moderation techniques for managing workshops and group work, moderation training

Competence Module 2:

### **Educational and Teaching Tasks:**

In the Field Sales:

The students can

- identify with the job description of a client advisor and apply the necessary communicative, economic and legal skills necessary for successful, customer-oriented sales communication,
- describe the phases of purchase decisions as well as the basics of sales psychology,
- apply various techniques of initiation, argumentation, question, objection and complaint as well as closing deals,
- manage the different phases of consultations and sales talks safely and learn to reflect as well as optimize their individual style in consultations and sales talks with the help of video analyses (recorder video sequences),
- carry out successful consultations in different sales situations (telemarketing, consultation and sales in a call centre, exhibition sales etc.)
- organize and stage high-profile (open days etc.) or sales events (training firm fairs etc.) visually stimulating.

### **Subject Matter:**

Purchase decision processes, sales psychological basics of customer care, types of customers, customer expectations, sales techniques in different sales situations: direct customer contact in salesrooms and at fairs, store branding, designing and managing sales premises, sales stalls and exhibition stands, acquisition of new customers and winning regular customers through Customer Relationship Management

## **2.2.30 JOURNALISTIC PRACTICE**

### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Communication Management and Marketing' as well as 'Quality Management and Integrated Management Systems'.

Competence Module 1:

### **Educational and Teaching Tasks:**

In the Field Media:

The students can

- explain the effect of media and their influence in the information society,
- create a public for certain topics as they know how to establish media contacts and contacts to journalist,
- give an overview of the current social-media-platforms as well as analyze their advantages and disadvantages,
- differentiate between the different text types (news, comments, columns and commentaries, features, reports),

In the Field Writing Workshop:

The students can

- assess the news value of a press release, separate facts from contentions and develop respective text types suitable for being printed,
- use instruments of online communication like blogging in a dialogue-group adequate way,
- work with the new forms of online-journalism (Twitter, blogging, social media etc.),
- explain the basic requirements for effective (press) photos.

In the Field Photos in Media:

The students can

- use the basic function of a digital camera, transfer photos to a computer and edit them with a suitable software,
- name important sources for the procurement of images.

**Subject Matter:**

Effect of media, daily editorial work, job description of a journalist, design of newspapers  
Draft press releases, online journalism, instruments of online communication (blogging, social networks), importance of photos in the journalistic practice, basics of photography including editing images

Competence Module 2:

**Educational and Teaching Tasks:**

In the Field Interview Training:

The students can

- carry out interviews successfully,
- transcribe and edit interviews.

In the Field Quality Assurance in Journalism:

The students can

- describe the selection process in journalism and assess strategies for quality assurance,
- write vivid, attractive and active texts (triple A-style) and edit the initial version of own texts and those of others,
- retrieve the quality criteria of professional ethics in journalism and take them into consideration when working in journalism,
- see questions of media ethics in journalism and differentiate between their own responsibility and the influence of the infrastructure on journalistic activities.

**Subject Matter:**

Carry out interviews and use them journalistically, interview training  
Quality assurance in journalism, writing different journalistic texts types (news, comments, columns and commentaries, features, reports), online journalism, carry out interviews and use them journalistically, interview training, ethics in journalism, media ethics

## 2.2.31 BUSINESS SIMULATION

**Didactic Principles:**

The seminar represents a possible extension of the subject area 'Entrepreneurship and Management', 'International Business', 'Communication Management and Marketing' 'Logistics Management' as well as 'Quality Management and Integrated Management Systems'.

Competence Module :

**Educational and Teaching Tasks:**

In the Field Business Simulation:

The students can

- analyze market research reports based on a computer-based business simulation,
- develop suitable basis strategies from the market and business data relevant for their simulated business,
- take decisions in the classic marketing areas product policy, distribution policy, price policy and

- communication policy and support them among their team members,
- calculate prices for the products of their business based on cost unit accounting and take price decisions in coordination with competitors, product quality and demand,
- carry out a liquidity planning for their simulated business and plan the financing of investment projects,
- take decisions in the field of Human Resources and production (performance) and conclude as well as discuss them due to insufficient utilization,
- reflect and discuss their (team) decisions based on the results of one play period and develop strategies for further financial years based on the results,
- identify the operational key figures and assess the performance of their simulated business,
- edit statistics, key figures and results graphically and present them in directors' meetings, shareholder meetings or investor roadshows.

**Subject Matter:**

Analysis of market research and annual reports, strategic planning, basic strategies, business management, Management by Objectives, marketing mix (product policy, distribution policy, price policy, communication policy), product calculation, cost unit accounting, liquidity planning, financial planning, balance sheet analysis, calculation of economic key figures, reporting

**2.2.32 INTERNATIONAL LOGISTICS**

**Didactic Principles:**

The seminar represents a possible extension of the subject area 'Logistics Management'.

Competence Module 1:

**Educational and Teaching Tasks:**

In the Field Basics of International Business Transactions:

The students can

- evaluate the importance, the structure as well as the risks of the international economy for Austria and globally,
- describe the types of foreign trade and their differences.

In the Field Information Procurement within International Business Operations:

The students can

- use the main sources of information and the most important market research instruments for international business.

In the Field Framework for Foreign Business Transactions:

The students can

- analyze the consequences for the management as well as for the organization of the different departments due to different internationalization strategies,
- develop measures for the organization of a company based on different criteria in a reflected way,
- give an overview over the legal framework and the risks in international business transactions,
- define the fields of decision-making necessary for carrying out international operations,
- structure and assess the contracting possibilities for international operations.

**Subject Matter:**

Basics of international Business Transactions:  
Economic framework, economic basics

Information Procurement within International Business Operations:  
International market research

Framework for Foreign Business Transactions:

Export-oriented organizational structure, project organization, particularities of human resources management, Incoterms, international product liability and international consumer protection, competition law, risks in foreign trade and risk management instruments

Competence Module 2:

### **Educational and Teaching Tasks:**

In the Field Preparation of International Business Transactions:

The students can

- analyze the necessary documents for international operations,
- use the common methods of payment in foreign trade and explain their differences,
- explain the process of payment by letter of credit and carry it out based on an example.

In the Field Export Promotion:

The students can

- name and evaluate measures within the state export risk guarantee system,
- explain the importance of a bank guarantee in foreign trade.

In the Field Execution of Foreign Business Transactions:

The students can

- carry out import as well as export calculations,
- plan and carry out transport, transport insurance, claims settlement and customs clearance based on an international business case,
- solve cross-linked examples from import as well as export in the form of case studies.

### **Subject Matter:**

Preparations of International Business Transactions:

Preparation of offers (contract preparation, terms of delivery and payment), order processing, payment process

Export Promotion:

Export guarantee, instruments of foreign trade financing

Execution of Foreign Business Transaction:

Import and export calculations, transport systems and infrastructure, transport insurance, claims settlement, customs clearance

## **2.2.33 WASTE MANAGEMENT**

### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Logistics Management'; 'Quality Management and Integrated Management Systems' as well as 'Ecologically Oriented Management'.

Competence Module 1:

### **Educational and Teaching Tasks:**

In the Field Waste Management:

The students can

- explain the importance of waste management,
- describe the basic principles of the Austrian waste management,
- outline the ecological and economic importance of waste management (waste avoidance, separation and disposal) for an organization,
- name the relevant legal regulations from the Waste Management Act and apply them using example cases and concrete implementing measures at school.

### **Subject Matter:**

Basics of the Austrian Waste Management Act (Waste Management Act, regulations in connection with the Austrian Management Act), structure of the Austrian waste management (collection and recycling systems)

Competence Module 2:

### **Educational and Teaching Tasks:**

In the Field Waste Management:

The students can

- describe the basic content for fulfilling the function of a waste management officer,
- explain the legal prerequisites and responsibilities of a waste management officer,
- explain the role and responsibilities of a waste management officer in an organization,
- carry out the responsibilities of a waste management officer within the framework of a school,
- develop simple approaches for the implementation of waste management concepts in an organization.

### **Subject Matter:**

Basics of the Austrian waste management (requirements for a waste management officer), reporting and recording obligation, classification of in-house waste based on the relevant ÖNORMEN, waste management concepts

## **2.2.34 SAFETY OFFICER**

### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Quality Management and Integrated Management Systems'.

Competence Module 1:

### **Educational and Teaching Tasks:**

In the Field Safety and Health at Work:

The students can

- explain the legal basics of occupational health and safety,
- name the influencing factors for safety and health at work and identify them based on a concrete example,
- explain the role of a health and safety officer,
- describe the evaluation process for workplaces and analyze office workplaces according to their safety and health,
- develop simple documents and records for safety and health protection systems,
- name prevention and control measures in connection with safety and health at work and develop them for office workplaces.

### **Subject Matter:**

Legal basics for occupational and health and safety, influencing factors for safety and health at

work (ergonomics, display workstations, lighting, psychological and physical stress, safety of machinery and device safety, working materials, protection against fire and explosion, protection against electrical hazards, noise, vibrations, dust and other safety- and health-endangering factors), the role of a health and safety officer, evaluation of workplaces, prevention and combat of dangers for health and safety at work (protective equipment, instructions, training, work equipment), documents and records for safety and health protection systems, case studies for office workplaces

### **2.2.35 INTERNAL QUALITY AUDITOR**

#### **Didactic Principles:**

The seminar represents a possible extension of the subject area 'Quality Management and Integrated Management Systems'.

Competence Module:

#### **Educational and Teaching Tasks:**

In the Field Process-oriented Auditing of Management Systems according to ISO 9001:

The students can

- explain the purpose and kinds of audits,
- describe the requirements for auditors,
- explain the role of an auditor,
- outline the process management model of ISO 9001,
- explain the standard requirements of ISO 9001 and interpret them based on concrete example cases,
- describe the organization and execution of audits and plan them for a concrete example case,
- describe the procedure of audit interviews and describe the basics of communication theories as well as communication techniques connected to it,
- develop simple documents and records for the audit process,
- present typical audit situations in the form of role plays and analyze their results.

#### **Subject Matter:**

Purpose and kinds of audits, requirements for auditors, the role of an auditor, process-management model ISO 9001, standard requirements of ISO 9001, organization and execution of audits, audit-conversation techniques (basics of communication theories, communication techniques), audit documents and records, role plays in connection with typical audit-situations.

### **2.2.36 KNOWLEDGE MANAGEMENT**

#### **Didactic Principles:**

The seminar represents a possible extension of the subject area '#Logistics Management' as well as 'Quality Management and Integrated Management Systems'.

Competence Module:

#### **Educational and Teaching Tasks:**

In the Field Knowledge Management:

The students can

- explain the basics of knowledge management,
- outline the role of a knowledge manager,
- describe the knowledge management circle and analyze it based on example cases,
- explain the application field of knowledge management instruments and use selected instruments.

## **Subject Matter:**

Basics of knowledge management (term, kinds, benefits, success factors, areas, strategies), the role of a knowledge manager, knowledge management circle, knowledge management instruments, case studies for knowledge management

### **A.3 Compulsory Exercises**

Definition in the school-autonomous curriculum regulations. See section V.

## **B. Compulsory Internship**

The compulsory internship is to be prepared by the teachers in charge of the internship. It has to comprise at least 300 hours outside teaching hours and has to be completed between the second and fifth year. The compulsory internship can be split in several tranches of at least one week if necessary. Labour-law provisions, in particular the Children and Youths Employment Act 1987, BGBl. Nr. 599/1987, last amended by the Federal Law BGBl. I Nr. 71/2013 as well as collective agreements are observed.

The internship performed is to be proved in a suitable way by written company confirmations, reports, certificates etc.

The compulsory internship serves as compliment and consolidation of the knowledge and skills acquired in the subjects in a company or in an organization.

The students shall

- put their competences acquired at school until the start of the internship into practice in a professional reality,
  - gain comprehensive insight in the organization of companies and organizations if possible,
  - know the rights and obligations of employers as well as of employees and can reflect them in connection with their immediate work situation,
  - act correctly and self-confidently towards superiors and colleagues,
  - gain a positive attitude towards professional life in general and their concrete professional environment in particular,
  - include entrepreneurial thinking and acting in their activities,
  - arrange and reflect their external appearance, language and behavior in a situation- adequate and person-oriented way,
  - get to know the importance of entrepreneurial responsibility.
- field of knowledge management instruments and use selected instruments.

Furthermore, the compulsory internship shall promote insights into social relationships as well as operational-organizational connections and enable the students to get an insight in the world of work. Apart from technical knowledge also social and personal competence shall be acquired.

After the compulsory internship in-depth analysis of the practical work has to be carried out.

School-related activities in accordance with § 13a of the Schulunterrichtsgesetz, BGBl. Nr. 472/1986, last amended by Federal Law BGBl. I Nr. 76/2013 have to be accounted for the mandatory minimum duration of the internship to the extent of the working hours actually worked if they fulfill the objectives of the compulsory internship.

## **C Non-compulsory Subjects**

Definition in the school-autonomous curriculum regulations. See section V.

## **D Non-obligatory Practice**

### **1. Supportive Language Training German**

#### **Didactic Principles:**

Language competence in the language of instruction is the basis for teaching and learning processes. The concrete use (linguistic, speaking and writing correctness) shall be trained intensely and deepened.

First Year (1<sup>st</sup> and 2<sup>nd</sup> Semester):

#### **Educational and Teaching Tasks:**

The students train and deepen their competences in the fields 'listening', 'speaking', 'reading', 'writing' and 'language awareness'.

The students can

- apply the necessary language and reading competences necessary for their occupation and their individual development,
- use their written and oral communication skills,
- gradually use standard language eloquently in written and oral communication,
- realize different everyday and work-orientated speech acts taking the communicative adequacy of verbal expressions as well as the formal correctness into account,

#### **Subject Matter:**

Listening and Speaking:

Active listening and reproduction of relevant information from memory

Reading:

Reading strategies, reading techniques

Writing:

Process-oriented writing, editing of own texts, vocabulary exercises

Language Awareness:

Training of linguistic structures (word classes, phrases, sentence types, text grammar), of spelling rules and punctuation, error analysis

Second Year:

Competence Module 3:

#### **Educational and Teaching Tasks:**

The students can

- apply the necessary language and reading competences necessary for their occupation and their individual development,
- use their written and oral communication skills,
- gradually use standard language eloquently in written and oral communication,
- realize different everyday and work-orientated speech acts taking the communicative adequacy of verbal expressions as well as the formal correctness into account.

#### **Subject Matter:**

Listening and Speaking:

Active listening and reproduction of relevant information from memory

Reading:

Reading strategies, reading and understanding the content, silent reading and reading aloud, formative reading

Writing:

Process-oriented writing, editing of texts, vocabulary acquisition for everyday and occupational topics

Training of writing experiences, summarizing, reporting

Language Awareness:

Deepening training of linguistic structures (word classes, phrases, sentence types, text grammar), of spelling rules and punctuation, error analysis

C o m p e t e n c e M o d u l e 4:

### **Educational and Teaching Tasks:**

The students can

- apply the necessary language and reading competences necessary for their occupation and their individual development,
- use their written and oral communication skills,
- gradually use standard language eloquently in written and oral communication,
- realize different everyday and work-orientated speech acts taking the communicative adequacy of verbal expressions as well as the formal correctness into account.

### **Subject Matter:**

Listening and Speaking:

Phonetically conscious use of standard language; role plays for argumentation using structures prepared in advance

Reading:

Reading strategies, reading and understanding the content, silent reading and reading aloud, formative reading

Writing:

Process-oriented writing, editing of texts, further vocabulary acquisition for everyday and occupational topics, writing of functional texts

Training of writing experiences: summarizing, reporting, commenting, arguing

Language Awareness:

Deepening training of linguistic structures (word classes, phrases, sentence types, text grammar), of spelling rules and punctuation, error analysis

T h i r d Y e a r ;

C o m p e t e n c e M o d u l e 5:

## **Educational and Teaching Tasks:**

The students can

- apply the necessary language and reading competences necessary for their occupation and their individual development,
- use their written and oral communication skills,
- gradually use standard language eloquently in written and oral communication,
- realize different everyday and work-orientated speech acts taking the communicative adequacy of verbal expressions as well as the formal correctness into account.

## **Subject Matter:**

Listening and Speaking:

Active listening and reproduction of relevant information from memory, situation-specific use of terminology

Reading:

Reading strategies, reading and understanding the content, silent reading and reading aloud, formative reading

Writing:

Process-oriented writing, editing of own texts and texts written by others

Training of writing experiences: informing, analysing and interpreting

Language Awareness:

Securing grammatical, orthographic and stylistic knowledge, command of comma rules, error analysis

C o m p e t e n c e M o d u l e 6:

## **Educational and Teaching Tasks:**

The students can

- apply the necessary language and reading competences necessary for their occupation and their individual development,
- use their written and oral communication skills,
- gradually use standard language eloquently in written and oral communication,
- realize different everyday and work-orientated speech acts taking the communicative adequacy of verbal expressions as well as the formal correctness into account.

## **Subject Matter:**

Listening and Speaking:

Phonetically conscious use of standard language, situation-specific use of terminology

Reading:

Reading strategies, reading and understanding the content, silent reading and reading aloud, formative reading

Writing:

Process-oriented writing, editing of own texts and texts written by others

Training of writing experiences: commenting, agrumenting, appealing

Language Awareness:

Securing grammatical, orthographic and stylistic knowledge, command of comma rules, error analysis

## **2. Competence-oriented, Independent Learning**

### **Educational and Teaching Tasks:**

The students

- deepen their knowledge and competences in all subjects,
- train to reflect their own actions by identifying their own strengths and weaknesses and by working on improving their deficits in all subjects in a target-oriented way,
- can develop their performance potential with regard to independent actions,
- acquire the linguistic and reading competence necessary for their individual development and their academic progress,
- train the use of the standard language German in writing and speaking by paying particular attention to the communicative appropriateness as well as to the formal correctness,
- can use language acquisition strategies and basic linguistic structures in a foreign language.

### **Subject Matter:**

Drafting individual agreements on objectives, exercises for self-assessment, feedback culture, learner training, learning guidance, learning techniques and learning strategies, time management, working with competence grids

Individual language training as learning support for the subjects of the cluster 'Languages and Communication'

Individual training and support of the subjects of the cluster 'Entrepreneurship. Economy and Management'

Exercises based on practice-oriented problems, simulations

Independent learning in all subjects

## **E Remedial Instructions**

### **Educational and Teaching Tasks:**

The students affected by a drop in performance shall develop the competences which enable them to fulfil the Educational and Teaching Tasks in the respective subject.

### **Subject Matter:**

As in the respective compulsory subject of the respective year, limited to the teaching content which needs repetitions and training.