

Max Mustermann

This Diploma Supplement model was developed by the European Commission, Council of Europe and UNESCO/CEPES. The purpose of the supplement is to provide sufficient independent data to improve the international 'transparency' and fair academic and professional recognition of qualifications (diplomas, degrees, certificates etc.). It is designed to provide a description of the nature, level, context, content and status of the studies that were pursued and successfully completed by the individual named on the original qualification to which this supplement is appended. It should be free from any value judgements, equivalence statements or suggestions about recognition. Information in all eight sections should be provided. Where information is not provided, an explanation should give the reason why.

1. HOLDER OF THE QUALIFICATION

1.1 Family Name / 1.2 First Name

Mustermann, Max

1.3 Date, Place of Birth

01.01.2000, Musterstadt

1.4 Student ID Number - Enrolment Code

12345

2. QUALIFICATION

2.1 Name of Qualification and Title Conferred (in Original Language)

Bachelor of Arts (B.A.)

Title Conferred (Full, Abbreviated; in Original Language)

Does not apply

2.2 Main Field(s) of Study

Business Administration with the specialisations:

- Management Accounting
- Financial Risk Management
- International Accounting
- Consumer Goods Marketing
- Strategy and Organisation Development
- Logistics
- Personnel Management
- Procedural Law, Value Added Tax and Tax Accounting Law

2.3 Institution Awarding the Qualification (in Original Language)

Hochschule Harz - Hochschule für angewandte Wissenschaften

Status (Type and Control)

University of Applied Sciences / State University

2.4 Institution Administering Studies (in Original Language)

Hochschule Harz - Hochschule für angewandte Wissenschaften

Status (Type and Control)

University of Applied Sciences / State University

2.5 Language(s) of Instruction and Examination

German and English

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3. LEVEL OF THE QUALIFICATION

3.1 Level

EQF/GQF Level 6 (Bachelor)

3.2 Official Duration of Programme in Credits and Years

3,5 years, 7 semesters, 210 ECTS credits

3.3 Access Requirements

Before beginning the studies, one of the following conditions for admission must be fulfilled:

- General Higher Education Entrance Qualification
- Specialised Higher Education Entrance Qualification
- General Higher Education Entrance Qualification for Universities of Applied Sciences
- University Administered Entrance Exam
- A qualification for entrance to higher education deemed equivalent by the Land Saxony-Anhalt

4. CONTENTS AND RESULTS GAINED

4.1 Mode of Study

Full-time, on-campus programme

4.2 Programme Learning Outcomes

The programme qualifies specialists and junior executives for managerial and independent activities in all areas of business administration, especially in private-sector companies and institutions.

Graduates have broad and integrated subject and methodological competences in the field of business administration. An independent way of working enables them to gain access to all relevant management tasks in a wide range of industries and institutions after only a short period of experience in professional practice and to fill these responsibly and successfully. Occupation-related problems are solved in an independent, practical and professional manner.

In detail, the following competences have been acquired:

Business Management Competence:

Graduates understand the most important contemporary theories, principles and methods of business administration and link them to each other. In addition to this basic knowledge, current research topics are also present which were jointly derived in particular in the context of advanced in-depth courses. Graduates have acquired a holistic approach to the subject complex. They recognise and design interfaces and synergies between the individual subject areas in a broad and interdisciplinary context.

Methodological and Instrumental Competence:

Graduates master the use of modern technical systems and software solutions. On this basis, they recognise relevant problems, independently select suitable methods and instruments for solution strategies and successfully implement these strategies. Sustainability aspects are taken into account as well as social and ethical standards.

Systemic Competence:

Graduates combine learned technical and methodological competences to find suitable solutions for real problems. This includes, in particular, the ability to form an own judgement on the basis of self-procured information. In a changing environment, decisions can also be reflected upon and re-evaluated.

Social and Communicative Competence:

Distinct personal competences enable graduates to work responsibly, constructively and communicatively with colleagues and business partners. Problem-oriented proposals for solutions are formulated appropriately and comprehensibly. Own work results can be critically discussed and viewpoints can be defended argumentatively. This is done with the help of contemporary presentation and moderation techniques and with the use of English skills.

Management Accounting:

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Graduates assess, recommend and use operational and strategic tools of management control in a sound and holistic manner for forecasting and accounting purposes. They know how to analyse discrepancies against company's priorities properly and they recommend follow-up actions independently. Graduates work on selected case studies using subject-specific software such as SAP as well as Excel programming. They (re)configure planning processes according to the company's strategy. They monitor milestones and objectives, suggest and take corporate management decisions.

Financial Risk Management:

Graduates have a broad knowledge of risk types, indicators, approaches to risk valuation and underlying legal aspects and their links to controlling and risk management in corporations. They identify interdependencies and understand linking operations of management control and risk management. Graduates know the principles of financial control taking into consideration the parallel implementation of multiple objective like liquidity, profitability, risk prevention and solvency. They make investment decisions considering risk parameters and respecting findings of decision theory. In addition, they have knowledge of how modern financing instruments can be used to protect against risks (exchange rate risk, interest rate risk, market value change risk).

International Accounting:

Graduates have comprehensive knowledge in the areas of financial accounting to German Commercial Code principles and international financial reporting standards (IFRS), group accounting, annual financial statement analysis and company valuation required for work in accounting, controlling or internal auditing in a company or in an auditing/tax consultancy or management consultancy firm. They have a firm understanding of different accounting systems, know the rules for preparing annual and consolidated financial statements and are able to record basic business transactions in the balance sheet according to both commercial law and international accounting regulations. Graduates know the conceptual and content-related divergences between HGB and IFRS accounting and are able to interpret and analyse individual and consolidated financial statements according to national and international accounting principles. They also have a comprehensive and state-of-the-art methodological and expert knowledge with regard to the analysis of annual financial statements on the basis of key figures as well as elementary company valuation models. They assess the significance but also the limits of significance of the analysis of annual financial statements and independently apply the elementary company valuation methods (in particular the capitalised earnings value and discounted cash flow methods).

Consumer Goods Marketing:

Graduates have a comprehensive knowledge to analyse, develop and implement target group specific consumer brands. To do so, they use hands-on results of the latest research (brand code management, motive systems etc.). Graduates can critically assess relevant product innovation methods and select them goal-oriented to manage the innovation process from market analyses to idea and concept development to market launch. Their profound knowledge on digital marketing empowers them to develop outcome-based digital businesses.

Strategy and Organisation Development:

Graduates are familiar with concepts and corporate strategy approaches of modern organisational development in various branches. They analyse and design the framework conditions for change processes and select appropriate methods for these purposes. They include internal company factors as well as external competitive conditions in the preparation of strategic company decisions.

Logistics:

Graduates are competent to assume responsibilities for logistic operations starting from incoming orders to the distribution of services and manufactured products. They know how to evaluate alternative transportation solutions in order to optimise resource consumption. Possibilities of using services of logistics service providers are well known as they are informed about digital business models in the specific field of logistic services.

Personnel Management:

Graduates know the various fields of activity of personnel management in theory and practice, starting with personnel planning and recruitment through personnel deployment and personnel development to personnel release. They have a firm understanding of basic psychological theories that support them in coping with problems in these fields of activity. They have in-depth knowledge of personnel controlling and negotiation management and know the most important forms and fields of consultancy in the field of human resource consulting.

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Procedural Law, Value Added Tax and Tax Accounting Law:

Graduates gain extensive knowledge of general German tax law and tax procedural law as well as of the largely harmonized value added tax law. They are able to work practically and theoretically in these areas, to recognize pitfalls and resolve them. In addition, graduates apply the basics they have learned about tax accounting law to various situations. They are proficient in determining the tax base of companies subject to accounting.

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4.3 Programme Details, Individual Credits Gained and Grades/Marks Obtained

Courses taken	Grade	Performance Appraisal	ECTS credits
Fundamentals of Business Administration	2,0	good	9
Business Mathematics	2,0	good	5
Business Law	2,0	good	5
Financial Accounting	2,0	good	5
Marketing	2,0	good	5
Statistics	2,0	good	5
Application of Office Software	2,0	good	5
Principles of Economics	2,0	good	6
Income Taxes	2,0	good	5
Cost Accounting	2,0	good	5
Law and Balance Sheets	2,0	good	5
Business Finance	2,0	good	5
Macroeconomics and Economic Policy	2,0	good	5
Logistics Management	2,0	good	5
Human Resource Management	2,0	good	5
Corporate Management	2,0	good	5
Business English I (B2)	2,0	good	5
Study Abroad		passed	30
Business English II (B2)	2,0	good	5
Databases and ERP Systems	2,0	good	5
Scientific Research Term Paper	2,0	good	5
Project Studies	2,0	good	5
Elective Course (BWL)	2,0	good	5
Business English III (B2)	2,0	good	5

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Courses taken	Grade	Performance Appraisal	ECTS credits
Professional Field Orientation: Management Accounting	2,0	good	10
Professional Field Orientation: Financial Risk Management	2,0	good	10
Professional Field Orientation: International Accounting	2,0	good	10
Bachelor Work Placement		passed	17
Colloquium	2,0	good	1
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Bachelor Thesis	2,0	good	12
Theme: "The topic of the thesis is shown here."			
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		Total ECTS credit points	210

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4.4 Grading Scheme and Grade Distribution of Overall Performances

The final grade is given with one decimal place. All other digits are deleted without rounding. A performance appraisal is assigned to each final grade level.

The distribution of grades for overall performances has been calculated based on the overall performance results in this programme of study since its opening (2004).

Number of Graduates: 610

Final grade levels	Performance appraisal	Share of graduates with this performance	Cumulative percentage
1,0 - 1,5	very good	3,93 %	3,93 %
1,6 - 2,5	good	68,36 %	72,3 %
2,6 - 3,5	satisfactory	27,7 %	100 %
3,6 - 4,0	sufficient	0 %	100 %

The following grading scale is used for single assessment of written examinations:

Fulfilment scale of examination requirements	HS Harz grade	Performance appraisal	Performance appreciation
100 - 95 %	1,0	very good	An excellent performance
94 - 90 %	1,3		
89 - 85 %	1,7	good	A performance significantly above average standard
84 - 80 %	2,0		
79 - 76 %	2,3		
75 - 72 %	2,7	satisfactory	An average performance
71 - 68 %	3,0		
67 - 63 %	3,3		
62 - 58 %	3,7	sufficient	A performance which meets minimum requirements despite of shortcomings
57 - 50 %	4,0	lowest passing grade	

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4.5 Overall Classification of the Qualification (in Original Language)

gut (2,0)

At degree awarding date, this overall performance was among the best 30,49 % referring to 610 graduates of this study programme since its opening (2004).

5. INFORMATION ON THE FUNCTION OF THE QUALIFICATION

5.1 Access to Further Study

Qualification for admission to study programmes at Master level

5.2 Access to Regulated Professions

Does not apply

6. ADDITIONAL INFORMATION

6.1 Additional Information

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6.2 Further Information Sources

<https://www.hs-harz.de/en>

<https://www.hs-harz.de/en/study/faculty-of-business-studies/business-administration-full-time>

7. CERTIFICATION

This Diploma Supplement refers to the following original documents:

Urkunde über die Verleihung des Grades issued on 12.12.2022

Prüfungszeugnis issued on 12.12.2022

Transcript of Records issued on 12.12.2022

Certification Date: 12.12.2022

Prof. Dr. Martin Gründl,

Chairperson Examination Committee

8. NATIONAL HIGHER EDUCATION SYSTEM

The information on the national higher education system on the following pages provides a context for the qualification and the type of higher education that awarded it.

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8. INFORMATION ON THE GERMAN HIGHER EDUCATION SYSTEM [1]

8.1 Types of Institutions and Institutional Status

Higher education (HE) studies in Germany are offered at three types of Higher Education Institutions (HEI).[2]

- Universitäten (Universities) including various specialised institutions, offer the whole range of academic disciplines. In the German tradition, universities focus in particular on basic research so that advanced stages of study have mainly theoretical orientation and research-oriented components.

- Fachhochschulen (FH)/Hochschulen für Angewandte Wissenschaften (HAW) (Universities of Applied Sciences, UAS) concentrate their study programmes in engineering and other technical disciplines, business-related studies, social work, and design areas. The common mission of applied research and development implies an application-oriented focus of studies, which includes integrated and supervised work assignments in industry, enterprises or other relevant institutions.

- Kunst- und Musikhochschulen (Universities of Art/Music) offer studies for artistic careers in fine arts, performing arts and music; in such fields as directing, production, writing in theatre, film, and other media; and in a variety of design areas, architecture, media and communication.

Higher Education Institutions are either state or state-recognised institutions. In their operations, including the organisation of studies and the designation and award of degrees, they are both subject to higher education legislation.

8.2 Types of Programmes and Degrees Awarded

Studies in all three types of institutions have traditionally been offered in integrated "long" (one-tier) programmes leading to Diplom- or Magister Artium degrees or completed by a Staatsprüfung (State Examination).

Within the framework of the Bologna-Process one-tier study programmes are successively being replaced by a two-tier study system. Since 1998, two-tier degrees (Bachelor's and Master's) have been introduced in almost all study programmes. This change is designed to enlarge variety and flexibility for students in planning and pursuing educational objectives; it also enhances international compatibility of studies.

The German Qualifications Framework for Higher Education Qualifications (HQR)[3] describes the qualification levels as well as the resulting qualifications and competences of the graduates. The three levels of the HQR correspond to the levels 6, 7 and 8 of the German Qualifications Framework for Lifelong Learning [4] and the European Qualifications Framework for Lifelong Learning [5].

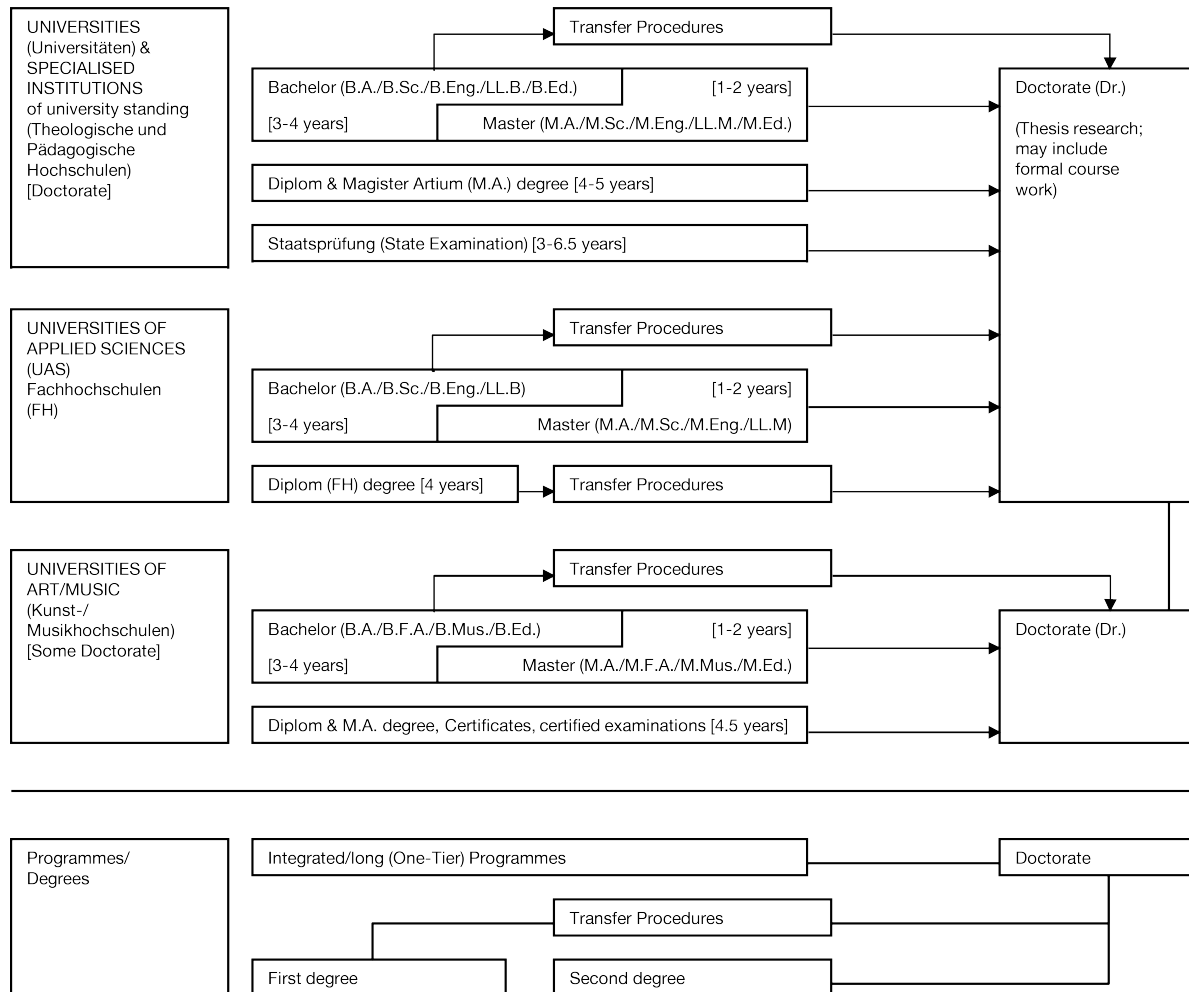
For details cf. Sec. 8.4.1, 8.4.2, and 8.4.3 respectively. Table 1 provides a synoptic summary.

8.3 Approval/Accreditation of Programmes and Degrees

To ensure quality and comparability of qualifications, the organisation of studies and general degree requirements have to conform to principles and regulations established by the Standing Conference of the Ministers of Education and Cultural Affairs of the Länder in the Federal Republic of Germany (KMK).[6] In 1999, a system of accreditation for Bachelor's and Master's programmes has become operational. All new programmes have to be accredited under this scheme; after a successful accreditation they receive the seal of the Accreditation Council.[7]

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Table 1:
Institutions, Programmes and Degrees in German Higher Education



8.4 Organization and Structure of Studies

The following programmes apply to all three types of institutions. Bachelor's and Master's study programmes may be studied consecutively, at various higher education institutions, at different types of higher education institutions and with phases of professional work between the first and the second qualification. The organisation of the study programmes makes use of modular components and of the European Credit Transfer and Accumulation System (ECTS) with 30 credits corresponding to one semester.

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8.4.1 Bachelor

Bachelor's degree programmes lay the academic foundations, provide methodological competences and include skills related to the professional field. The Bachelor's degree is awarded after 3 to 4 years.

The Bachelor's degree programme includes a thesis requirement. Study programmes leading to the Bachelor's degree must be accredited according to the Interstate study accreditation treaty.[8]

First degree programmes (Bachelor) lead to Bachelor of Arts (B.A.), Bachelor of Science (B.Sc.), Bachelor of Engineering (B.Eng.), Bachelor of Laws (LL.B.), Bachelor of Fine Arts (B.F.A.), Bachelor of Music (B.Mus.) or Bachelor of Education (B.Ed.).

The Bachelor's degree corresponds to level 6 of the German Qualifications Framework/ European Qualifications Framework.

8.4.2 Master

Master is the second degree after another 1 to 2 years. Master's programmes may be differentiated by the profile types "practice-oriented" and "research-oriented". Higher Education Institutions define the profile.

The Master's degree programme includes a thesis requirement. Study programmes leading to the Master's degree must be accredited according to the Interstate study accreditation treaty.[9]

Second degree programmes (Master) lead to Master of Arts (M.A.), Master of Science (M.Sc.), Master of Engineering (M.Eng.), Master of Laws (L.L.M.), Master of Fine Arts (M.F.A.), Master of Music (M.Mus.) or Master of Education (M.Ed.).

Master's programmes which are designed for continuing education may carry other designations (e.g. MBA).

The Master's degree corresponds to level 7 of the German Qualifications Framework/ European Qualifications Framework.

8.4.3 Integrated "Long" Programmes (One-Tier): Diplom degrees, Magister Artium, Staatsprüfung

An integrated study programme is either mono-disciplinary (Diplom degrees, most programmes completed by a Staatsprüfung) or comprises a combination of either two major or one major and two minor fields (Magister Artium). The first stage (1.5 to 2 years) focuses on broad orientations and foundations of the field(s) of study. An Intermediate Examination (Diplom-Vorprüfung for Diplom degrees; Zwischenprüfung or credit requirements for the Magister Artium) is prerequisite to enter the second stage of advanced studies and specialisations. Degree requirements include submission of a thesis (up to 6 months duration) and comprehensive final written and oral examinations. Similar regulations apply to studies leading to a Staatsprüfung. The level of qualification is equivalent to the Master's level.

- Integrated studies at Universitäten (U) last 4 to 5 years (Diplom degree, Magister Artium) or 3.5 to 6.5 years (Staatsprüfung). The Diplom degree is awarded in engineering disciplines, the natural sciences as well as economics and business. In the humanities, the corresponding degree is usually the Magister Artium (M.A.). In the social sciences, the practice varies as a matter of institutional traditions. Studies preparing for the legal, medical and pharmaceutical professions are completed by a Staatsprüfung. This applies also to studies preparing for teaching professions of some Länder.

The three qualifications (Diplom, Magister Artium and Staatsprüfung) are academically equivalent and correspond to level 7 of the German Qualifications Framework/European Qualifications Framework.

They qualify to apply for admission to doctoral studies. Further prerequisites for admission may be defined by the Higher Education Institution, cf. Sec. 8.5.

- Integrated studies at Fachhochschulen (FH)/Hochschulen für Angewandte Wissenschaften (HAW) (Universities of Applied Sciences, UAS) last 4 years and lead to a Diplom (FH) degree which corresponds to level 6 of the German Qualifications Framework/European Qualifications Framework.

Qualified graduates of FH/HAW/UAS may apply for admission to doctoral studies at doctorate-granting institutions, cf. Sec. 8.5.

- Studies at Kunst- and Musikhochschulen (Universities of Art/Music etc.) are more diverse in their organisation, depending on the field and individual objectives. In addition to Diplom/Magister degrees, the integrated study programme awards include certificates and certified examinations for specialised areas and professional purposes.

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8.5 Doctorate

Universities as well as specialised institutions of university standing, some of the FH/HAW/UAS and some Universities of Art/Music are doctorate-granting institutions. Formal prerequisite for admission to doctoral work is a qualified Master's degree (UAS and U), a Magister degree, a Diplom, a Staatsprüfung, or a foreign equivalent. Comparable degrees from universities of art and music can in exceptional cases (study programmes such as music theory, musicology, pedagogy of arts and music, media studies) also formally qualify for doctoral work. Particularly qualified holders of a Bachelor's degree or a Diplom (FH) degree may also be admitted to doctoral studies without acquisition of a further degree by means of a procedure to determine their aptitude. The universities respectively the doctorate-granting institutions regulate entry to a doctorate as well as the structure of the procedure to determine aptitude. Admission further requires the acceptance of the Dissertation research project by a professor as a supervisor.

The doctoral degree corresponds to level 8 of the German Qualifications Framework/ European Qualifications Framework.

8.6 Grading Scheme

The grading scheme in Germany usually comprises five levels (with numerical equivalents; intermediate grades may be given): "Sehr Gut" (1) = Very Good; "Gut" (2) = Good; "Befriedigend" (3) = Satisfactory; "Ausreichend" (4) = Sufficient; "Nicht ausreichend" (5) = Non-Sufficient/Fail. The minimum passing grade is "Ausreichend" (4). Verbal designations of grades may vary in some cases and for doctoral degrees.

In addition, grade distribution tables as described in the ECTS Users' Guide are used to indicate the relative distribution of grades within a reference group.

8.7 Access to Higher Education

The General Higher Education Entrance Qualification (Allgemeine Hochschulreife, Abitur) after 12 to 13 years of schooling allows for admission to all higher educational studies. Specialised variants (Fachgebundene Hochschulreife) allow for admission at Fachhochschulen (FH)/Hochschulen für Angewandte Wissenschaften (HAW) (UAS), universities and equivalent higher education institutions, but only in particular disciplines. Access to study programmes at Fachhochschulen (FH)/Hochschulen für Angewandte Wissenschaften (HAW) (UAS) is also possible with a Fachhochschulreife, which can usually be acquired after 12 years of schooling. Admission to study programmes at Universities of Art/Music and comparable study programmes at other higher education institutions as well as admission to a study programme in sports may be based on other or additional evidence demonstrating individual aptitude.

Applicants with a qualification in vocational education and training but without a school-based higher education entrance qualification are entitled to a general higher education entrance qualification and thus to access to all study programmes, provided they have obtained advanced further training certificates in particular state-regulated vocational fields (e.g.

Meister/Meisterin im Handwerk, Industriemeister/in, Fachwirt/in (IHK), Betriebswirt/in (IHK) und (HWK), staatlich geprüfte/r Techniker/in, staatlich geprüfte/r Betriebswirt/in, staatlich geprüfte/r Gestalter/in, staatlich geprüfte/r Erzieher/in).

Vocationally qualified applicants can obtain a Fachgebundene Hochschulreife after completing a state-regulated vocational education of at least two years' duration plus professional practice of normally at least three years' duration, after having successfully passed an aptitude test at a higher education institution or other state institution; the aptitude test may be replaced by successfully completed trial studies of at least one year's duration.[10]

Higher Education Institutions may in certain cases apply additional admission procedures.

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8.8 National Sources of Information

- Kultusministerkonferenz (KMK) [Standing Conference of the Ministers of Education and Cultural Affairs of the Länder in the Federal Republic of Germany]; Graurheindorfer Str. 157, D-53117 Bonn; Phone: +49[0]228/501-0; www.kmk.org; E-Mail: hochschulen@kmk.org
- Central Office for Foreign Education (ZAB) as German NARIC; www.kmk.org; E-Mail: zab@kmk.org
- German information office of the Länder in the EURYDICE Network, providing the national dossier on the education system; www.kmk.org; E-Mail: Eurydice@kmk.org
- Hochschulrektorenkonferenz (HRK) [German Rectors' Conference]; Leipziger Platz 11, D-10117 Berlin, Phone: +49 30 206292-11; www.hrk.de; E-Mail: post@hrk.de
- "Higher Education Compass" of the German Rectors' Conference features comprehensive information on institutions, programmes of study, etc. (www.higher-education-compass.de)

[1] The information covers only aspects directly relevant to purposes of the Diploma Supplement.

[2] Berufsakademien are not considered as Higher Education Institutions, they only exist in some of the Länder. They offer educational programmes in close cooperation with private companies. Students receive a formal degree and carry out an apprenticeship at the company. Some Berufsakademien offer Bachelor courses which are recognised as an academic degree if they are accredited by the Accreditation Council.

[3] German Qualifications Framework for Higher Education Degrees. (Resolution of the Standing Conference of the Ministers of Education and Cultural Affairs of the Länder in the Federal Republic of Germany of 16 February 2017).

[4] German Qualifications Framework for Lifelong Learning (DQR). Joint resolution of the Standing Conference of the Ministers of Education and Cultural Affairs of the Länder in the Federal Republic of Germany, the German Federal Ministry of Education and Research, the German Conference of Economics Ministers and the German Federal Ministry of Economics and Technology (Resolution of the Standing Conference of the Ministers of Education and Cultural Affairs of the Länder in the Federal Republic of Germany of 15 November 2012). More information at www.dqr.de

[5] Recommendation of the European Parliament and the European Council on the establishment of a European Qualifications Framework for Lifelong Learning of 23 April 2008 (2008/C 111/01 – European Qualifications Framework for Lifelong Learning – EQF).

[6] Specimen decree pursuant to Article 4, paragraphs 1 – 4 of the interstate study accreditation treaty (Resolution of the Standing Conference of the Ministers of Education and Cultural Affairs of the Länder in the Federal Republic of Germany of 7 December 2017).

[7] Interstate Treaty on the organization of a joint accreditation system to ensure the quality of teaching and learning at German higher education institutions (Interstate study accreditation treaty) (Decision of the Standing Conference of the Ministers of Education and Cultural Affairs of the Länder in the Federal Republic of Germany of 8 December 2016), Enacted on 1 January 2018.

[8] See note No. 7.

[9] See note No. 7.

[10] Access to higher education for applicants with a vocational qualification, but without a school-based higher education entrance qualification (Resolution of the Standing Conference of the Ministers of Education and Cultural Affairs of the Länder in the Federal Republic of Germany of 6 March 2009).