

Hans 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, Hans

1.3 Date, Place of Birth

1990-01-01, Wernigerode

1.4 Student ID Number - Enrolment Code

21800

2. QUALIFICATION

2.1 Name of qualification and title conferred (in original language)

Master of Arts (M.A.)

Title Conferred (full, abbreviated; in original language)

Does not apply

2.2 Main Field(s) of Study

FACT - Finance, Accounting, Controlling, Taxation & 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

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3. LEVEL OF THE QUALIFICATION

3.1 Level

EQF/GQF Level 7 (Master). The Master's degree gives access to German higher-level civil service careers.

3.2 Official duration of programme in credits and years

1,5 years, 3 semesters, 90 ECTS credits

3.3 Access Requirements

According to the Saxony-Anhalt's Law on higher education in the currently valid version, the successful completion of a first academic degree of a university or university of applied sciences with a focus on economics and FACT (Finance, Accounting, Controlling, Taxation & Law) with a minimum "good" overall performance and which amounts to at least 210 ECTS credit points.

Equivalence of other achievements will be evaluated by the admission board.

In case German is not the native tongue, German language proficiency has to be proved. Strong English language skills are expected.

4. CONTENTS AND RESULTS GAINED

4.1 Mode of Study

Full-time, on-campus programme

4.2 Programme learning outcomes

This Master's programme qualifies specialists and managers in the field of accounting, management control, financial services and taxes, taking interdisciplinary perspectives into account.

The graduates are used to work autonomously in the broad area of FACT - Finance, Accounting, Controlling, Taxation & Law for scientific or applied business purposes. They apply state-of-the-art methods and expert knowledge covering the comprehensive range of finance and accounting tasks considering legal and taxation issues. Here they take into account the effects of changes in the society and the environment for example caused by digitalisation or Corporate Social Responsibility on the future corporate development and the regulatory setting.

They have acquired a holistic approach to the FACT area. They know to identify cross-cutting issues and to create synergies accordingly. They have an overview of the interdisciplinary FACT context and independently apply scientific findings to settings, also beyond the core topics.

In detail, the following competences have been acquired:

Professional Competence:

The graduates have a broad, specific and in-depth knowledge in financial risk management, national and international financial reporting, cost management, business valuation, business law and taxation. They know characteristics, limits and the terminology of state-of-the-art FACT concepts and use them appropriately. They consider, differentiate and properly handle current legal and fiscal regulations and standards of accounting. They autonomously deduce and develop proposals and solutions of research-related or real-life problems. They responsibly incorporate legal and ethical aspects into decisions and the implementation of projects.

Methodological and Instrumental Competence:

The graduates apply the usual patterns of accounting and financial reporting and include legal and fiscal compliance procedures accordingly. They cope with related problems even in new and uncertain settings. They know how to embed core issues and choices of action into the overall context which refers to all facets of the FACT area and beyond. Their conceptual considerations include a multidisciplinary approach and the adequate use of operational systems and software applications.

Systemic Competence:

The graduates combine expert knowledge of the diverse FACT topics with methodological competence and have a clear perception of complex real-life problems. Even under uncertain and incomplete information, they take well-grounded

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decisions, recognize side effects and carry out performance reviews. During this process, they integrate social and ecological aspects into economic considerations. They are prepared to implement research-related and business projects and to update their knowledge and skills independently and continuously.

Communication and Social Competence:

The graduates know to present and undergird in a concise and clear way pertinent scene-settings, opinions and solutions in discussions with both financial and accounting experts and non-specialists. Presuming goal-orientation, they arrange and conduct interactions with business partners such as auditors, tax consultants, lawyers, notaries, fiscal authorities and financial institutions as well as in-house with competent colleagues. The graduates have knowledge in project management and are able to assume responsibility in teams and in managerial positions.

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4.3 Programme details, individual credits gained and grades/marks obtained

| Courses taken | Grade | Performance Appraisal | ECTS credits |
|------------------------------------------------------|-------|-----------------------|--------------|
| Value-based Management | 2,3 | good | 5 |
| Selected Issues of International Financial Reporting | 1,7 | good | 5 |
| Financial and Risk Management | 2,0 | good | 5 |
| Business Simulation | 2,3 | good | 5 |
| Applied Analysis and Valuation Project | 1,7 | good | 10 |
| Cost Management | 2,0 | good | 5 |
| German Business Law | 2,3 | good | 5 |
| German and International Company Taxation | 1,7 | good | 5 |
| Research Project | 1,7 | good | 15 |
| Master Seminar | 2,0 | good | 5 |
| Master Colloquium | 1,7 | good | 5 |
| Master Thesis | 2,3 | good | 20 |
| Theme: The topic of the thesis is shown here. | | | |
| Total ECTS credit points | | | 90 |

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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 (2016).

Number of Graduates: 155

| Final grade levels | Performance appraisal | Share of graduates with this performance | Cumulative percentage |
|--------------------|-----------------------|------------------------------------------|-----------------------|
| 1,0 - 1,5 | Very good | 29,03 % | 29,03 % |
| 1,6 - 2,5 | Good | 70,32 % | 99,35 % |
| 2,6 - 3,5 | Satisfactory | 0,65 % | 100 % |
| 3,6 - 4,0 | Sufficient | 100 % | 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 % 94 - 90 % | 1,0 1,3 | Very good | An excellent performance |
| 89 - 85 % 84 - 80 % 79 - 76 % | 1,7 2,0 2,3 | Good | A performance significantly above average standard |
| 75 - 72 % 71 - 68 % 67 - 63 % | 2,7 3,0 3,3 | Satisfactory | An average performance |
| 62 - 58 % 57 - 50 % | 3,7 4,0 | Sufficient Lowest passing grade | A performance which meets minimum requirements despite of shortcomings |

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4.5 Overall Classification of the qualification (in original language)

gut (2,3)

At degree awarding date, this overall performance was among the best 50 % referring to 123 graduates of this study programme since its opening (2016).

5. INFORMATION ON THE FUNCTION OF THE QUALIFICATION

5.1 Access to Further Study

The master's programme qualifies to apply for admission to doctoral studies.

5.2 Access to regulated professions

Does not apply

6. ADDITIONAL INFORMATION

6.1 Additional Information

6.2 Further Information Sources

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

<https://www.hs-harz.de/en/study/faculty-of-business-studies/fact-finance-accounting-controlling-taxation-law>

7. CERTIFICATION

This Diploma Supplement refers to the following original documents:

Urkunde über die Verleihung des Grades issued on 04.02.2022

Prüfungszeugnis issued on 04.02.2022

Transcript of Records issued on 04.02.2022

Certification Date: 2022-02-04

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].

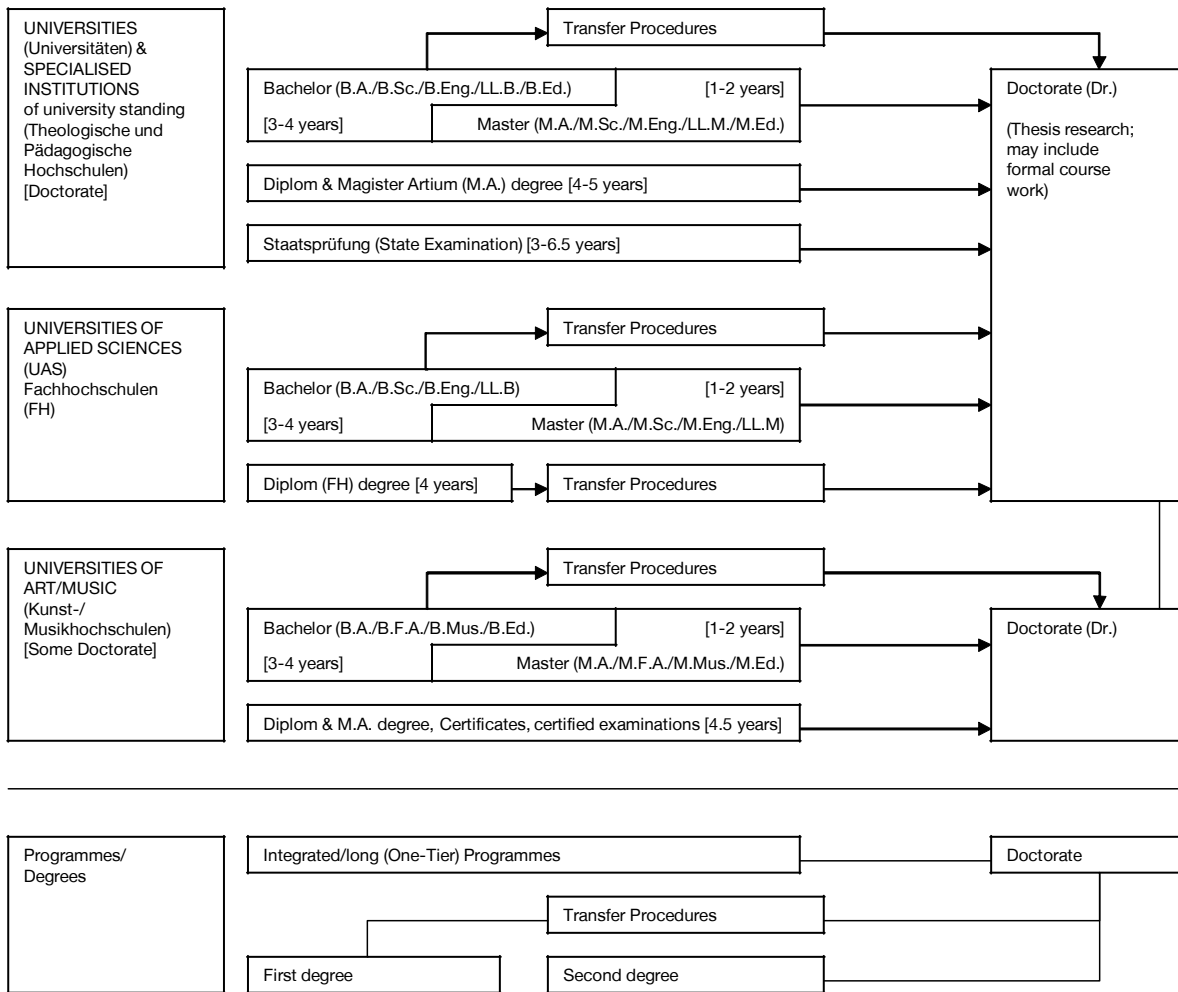
For details cf. Sec. 8.4.1, 8.4.2, and 8.4.3 respectively. Table 1 provides a synoptic summary.

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).