

To acquire the learning outcomes properly the following cross sectional qualifications are essential:


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- S/he is able to act with social and ecological responsibility,
- S/he is able to adopt a quality management,
- S/he is able to use information and communication technology.

Units	Credit Points	Learning Outcomes		
U1 Accounting and Controlling	AT 12 DE 10 NO 6	S/he is able to apply basic rules of accounting.	S/he is able to carry out company-specific cost accounting including profit and loss summary, depreciations, operations account and audit.	S/he is able to interpret a balance sheet.
		S/he is able to provide a profit and loss calculation, transfer its results into a balance and draw conclusions out of it.	S/he is able to control the cost and performance calculation.	S/he is able to plan and implement actions to control and reduce effects of deviations.
U2 Budgeting and Calculation	AT 10 DE 10 NO 14	S/he is able to plan a budget by taking into account the relationship between operational accounts, calculations and results deviations.	S/he is able to control the bases of investment budgeting and liquidity as well as the ways of financing.	S/he is able to provide a financial programme for the liquidity of SME and to define and quantify the needs in investment.
		S/he is able to draw up a profit and loss calculation, calculate the contribution margins and bring the results in an economic balance.	S/he is able to produce operational accounts for SME.	
			S/he is able to calculate the costs of products and services and to analyse profitability.	
U3 Entrepreneurship and Financial Management for SME	AT 16 DE 15 NO 16	S/he is able to make a production site analysis, to develop a start up concept and draw up a medium- and long-term business plan.	S/he is able to implement organisational and operational structures and methods.	S/he is able to evaluate and optimise organisational and operational methods, structures and processes.
		S/he is able to apply SME related regulations of corporate, civil, trade, tax and competition law.		
		S/he is able to organise cooperation with other companies.		
		S/he is able to apply instruments of self-organisation.		
		S/he is able to assess the company investment needs and its financial resources.	S/he is able to select the appropriate way of financing.	
		S/he is able to calculate company's performance ratios and take them in consideration.		

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U4 Human Resources Management	AT 10 DE 6 NO 5	S/he is able to apply labour law.			
		S/he is able to plan personnel requirements and use appropriate ways of searching and recruiting staff.			
		S/he is able to lead and motivate staff, to deal with conflicts and plan and organise the work process.			
U5 Tutoring	AT 6 DE 15 NO 4	S/he is able to apply the regulations concerning apprenticeship.	S/he is able to tutor and instruct apprentices technically and pedagogically.	S/he is able to tutor and instruct teams of apprentices.	
			S/he is able to solve conflicts concerning apprenticeship.		S/he is able to prepare apprentices for examination.
				S/he is able to organise the tutoring in SME.	
U6 Marketing and Sales Management for SME	AT 7 DE 4 NO 10	S/he is able to interpret market analyses and market studies.	S/he is able to draw up a marketing plan and use marketing and PR instruments.	S/he is able to use instruments for price, product and service policies.	
				S/he is able to perform a segmentation of the market with target groups and adequate methods.	
		S/he is able to negotiate and to handle contracting.	S/he is able to use sales and after sales techniques.		
U7 Production of Bakery Products	AT 60 DE 70 NO 80	S/he is able to choose ingredients and production methods. S/he is able to apply the recipes.	S/he is able to produce various types of white, brown and mixed bread.		S/he is able to carry out product testing.
			S/he is able to produce various types of traditional, specific and organic bread.		S/he is able to design, decorate and present bakery products according to customers' orders.
			S/he is able to produce different types of small breads and rolls.		
			S/he is able to produce different types of cakes/torts.		
			S/he is able to prepare snacks including sandwiches.		
			S/he is able to produce various types of pastries.		
			S/he is able to produce various types of cookies.		

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U8 Food Safety and Hygiene	AT 23 DE 20 NO 15	S/he is able to apply the regulations of food safety, bacteriology and hygiene.	S/he is able to control storage, production and conservation processes.
		S/he is able to assess the physical, biological and chemical condition and development of ingredients and products.	
U9 Quality and Security Management	AT 17 DE 15 NO 15	S/he is able to use and maintain vocationally-specific machines, tools and materials.	
		S/he is able to apply the vocationally-specific regulations concerning environmental protection.	
		S/he is able to apply the regulations of personal and physical work protection.	
U10 Vocationally-specific Business Administration	AT 20 DE 15 NO 15	S/he is able to plan customers' orders and to select suppliers.	
		S/he is able to promote products and services.	
		S/he is able to carry out vocationally-specific calculations.	
		S/he is able to carry out vocationally-specific personnel accounting and payment calculations.	

Abbreviations:

- AT – Austria (Österreich)
 DE – Germany (Deutschland)
 NO – Norway (Norge)