

Diploma Supplement

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, Country of Birth

1974-06-23, Musterhausen

1.4 Student ID Number or Code

2165

2. QUALIFICATION

2.1 Name of Qualification (full, abbreviated; 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 specializations:

- **Financial Risk Management**
- **Financial Statements**
- **Consumer Goods Marketing**
- **B2B Management**
- **Controlling**
- **Management Accounting**
- **Taxation and Auditing**
- **Change Management**
- **Logistics Management**
- **Business Law**
- **Personnel Management**
- **Hotel Management**
- **Destination Management**

2.3 Institution Awarding the Qualification (in original language)

Hochschule Harz - Hochschule für angewandte Wissenschaften (FH)

Status (Type / Control)

University of Applied Sciences / State University

2.4 Institution Administering Studies (in original language)

Hochschule Harz - Hochschule für angewandte Wissenschaften (FH)

Status (Type / Control)

University of Applied Sciences / State University

2.5 Language(s) of Instruction/Examination

German and English

3. LEVEL OF THE QUALIFICATION

3.1 Level

graduate/ first professional qualifying degree with degree thesis

3.2 Official Length of Programme

3.5 years with 7 semesters

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 Requirements/Qualification Profile of the Graduate

The accredited bachelor's course of study "Business Studies" pursues the goal to convey to graduates specific specialist business competencies that are appropriate for supporting the holistic management of companies as well as the operations of the particular business functions in an active, independent, practical and solution-oriented way. In order for students to reach this goal, key qualifications (social competencies, team work, presentation and facilitation techniques) as well as language skills (including intercultural competencies) comprise a large segment of the curriculum. After a brief period of professional experience, the graduate has acquired through these studies the fundamentals necessary to gain access to all management tasks in companies of various industries.

The graduate has demonstrated a broad and integrated knowledge and understanding of the scientific fundamentals of his/her area of specialization. He/she possesses a critical understanding of the most important theories, principles and methods of his/her study program and is able to extend his/her knowledge, vertically, horizontally and laterally.

In particular, the graduate has acquired the following competencies:

Instrumental competence:

To apply his/her knowledge and understanding to working in all areas of leading, controlling and designing companies and discreet processes as well as working out and further developing arguments and solutions to problems.

Systematic business study competence:

- to collect, evaluate and interpret information relevant to business studies.
- to arrive at scientifically sound judgements based on that information, which take into account social, scientific and ethical considerations.
- to create further learning processes autonomously.

Financial Risk Management:

The graduate is able to assess bonds in relation to their present and future value as well as calculate the optimum holding duration. He/she can determine the value of warrant bonds and convertible bonds. The graduate possesses an extended knowledge of modern financial forms and instruments used by large enterprises as well as of the possibilities to ensure against risk caused by changes in currency exchange rates and interest rates with the help of forwards, futures, swaps and options.

Under conditions of uncertainty, investment decisions (finance and capital investment decisions) can be made as single or programmatic decisions based on acquired methodological competencies (dominance principle, sensitivity analysis, portfolio theory).

The graduate possesses the knowledge necessary to reduce economic, temporal and political risks through state guarantees regarding exports and solvency as well as avoid such risks through the use of typical banking services as well as factoring and forfeiting. He/she possesses the specialist and methodological competencies to reduce or completely hedge currency exchange risks through forward exchange dealings, currency options and forward exchange contracts.

Financial Statements:

The graduate is able to prepare the annual financial statements of an enterprise, even under complex circumstances, and thereby is able to realize the aims of the enterprise's accounting policy. He/she knows the basic procedures for deriving the consolidated annual statement from the individual annual statements of the relevant companies. He/she knows the differences between the regulations of German commercial law and those of the international accounting regulation systems and understands how to prepare an annual statement according to IFRS.

The graduate possesses specialist competency regarding terms as well as the regulations for inclusion and valuation. He/she can make connections between the different areas of external accounting as well between national and international accounting practices. The graduate possesses comprehensive competence regarding the application of sensible approaches and the use of inclusion and valuation methods to prepare various types of annual financial statements.

Consumer Goods Marketing:

The graduate possesses comprehensive knowledge in the areas of brand management (fundamentals of brand management, target systems, brand identity, brand positioning, branding, brand strategies, brand stretching, brand alliances, brand management) as well as in the design and perception of advertising (psychological aspects of the effects of advertising, advertising design, forms, advertising performance control).

The graduate has learned to solve problems of consumer goods marketing via small case studies. He/she can work on solutions in a team and present these solutions in a plenum.

B2B Management:

Based on the fundamentals of B2B-marketing, advanced theories relating to purchasing behaviour, strategic planning as well as operative and international marketing are taught.

Applying strategic and operative instruments, the graduate can develop sales as well as procurement concepts while thereby taking into consideration the particularities of B2B-management. He/she is able to use SAP/R3 for the purpose of analysis.

Controlling:

The graduate possesses basic knowledge of controlling. He/she is able to create budgets, conduct deviation analysis, introduce appropriate countermeasures, develop a controlling system in small and medium-sized companies and work with the instruments of ecological controlling.

He/she has learned to recognize and formulate the basic conditions for economic success as well as to make decisions in complex situations marked by uncertainty, develop and realize targets and strategies in an economic-ecological environment, keep perspective in difficult situations, practice efficient communication through visualisation, apply the basics of marketing, perform cost, profitability, budget, controlling and product calculations, to think and act beyond the boundaries of controlling, to develop capabilities to structure and solve problems, convert figures into practical knowledge and decisions, make decisions in a team and with the use of PC-supported planning models.

Management Accounting:

The graduate is independently able to:

- determine and use data necessary to business work and management related to revenues, performance, costs, contribution margins and profits.
- calculate, using the instruments of cost accounting, profits, inventories for finished and unfinished goods, internal costs and activities as well as equivalence co-efficient costing.
- determine cost type, cost objects and cost centres in terms of full cost and direct cost accounting.
- conceive, implement and realize the calculation of direct costing and contribution costing, planning, control and analysis of costs, contribution margins and profitability, hourly rate costing, activity-based costing, target costing and target-costing management systems.

Taxation and Auditing:

Due to comprehensive knowledge of international tax law, the "German Framework Act on International Tax Affairs" and the laws contained in double taxation agreements, graduates are able to do theoretical and practical work in the area of international tax law. In addition, they command the legal regulations and the principles of professional practice regarding auditing.

Change Management:

The graduate has acquired practical knowledge and applicable skills. He/she knows the theoretical fundamentals of modern organisational development (champion management, information management, iceberg management, participation management, process management, conflict management) as employee-oriented approaches of change management and, under the selection of selected tools, can steer operational change processes in a result-oriented manner.

He/she is able to apply selected techniques (e.g. SWOT-analysis, cross-impact analysis, workshops, interviews, communication) to control change processes.

Logistics Management:

The graduate knows the business oriented analysis, planning, management and control of the cross-section function, logistics, as well as the functions of related fields.

He/she possesses knowledge in regard to the classification of procurement objects, the operational procurement process, the procedures for need assessment, averaging, and exponential smoothing. He/she can apply the methods of order planning as well as warehouse and stock management.

He/she has methodological competence in regard to the quantity planning, capacity and schedule planning, order release, order control and the typology of production. He/she can work out and realise the concepts of production planning and control. He/she possesses practical experience in the use of SAP/R3.

He/she meets the requirements that are presently placed on the employees of manufacturing enterprises.

Business Law:

The graduate is able to find all the laws and regulations pertaining to the areas of consumer protection law, securities and exchange law, employee participation, Internet law and marketing law and to apply them, along with the basic principles developed by jurisprudence, to practical cases. For this, he/she has developed the required specialist and methodological competencies.

Personnel Management:

The graduate knows the various fields of activity in personnel management, ranging from workforce planning and recruitment to personnel deployment and personnel leadership to human resource administration and staff reduction. The behavioural components (e.g. psychological fundamentals) as well as the commercial aspects (remuneration, personnel costs, human resource controlling) and contemporary developments in business practice are treated in the educational course. The graduate can utilize individual techniques and instruments to perform the tasks associated with the various sub-fields of personnel management. He/she is able to describe and explain the tasks and problems associated with personnel work and can develop pertinent solutions to these problems.

Hotel Management:

The graduate knows the structures and developments of the hospitality market and knows how to arrange this and to react to it. He is trusted with the process of the strategical planning and the meaning hanging together with it of the positioning for the Hospitality. He knows the suitable marketing instruments and knows how to use this within the scope of the surgical planning actually. He is aware of the typically specific identification numbers and cost structures in the Hospitality and able to value and to generate suitable solution.

The graduate knows the calculation models within the scope of accomodation and Food & Beverages and is familiar with the instrument of the Yield management. He is familiar with the contact of the current reservation systems and knows the standards matching for the Hospitality. By the application of case studies and projects specific for hotel the graduate is able not only to strengthen his problem consciousness and to generate solution attempts his social competence separates to develop team orientation and communication knowledge.

Destination Management:

Graduates of this module will have gained a familiarity with destination management, in

particular from the point of view of incoming visitors. Modern legal and organisational forms and conceptual frameworks (mission statements, marketing concepts, action plans) will have been presented as central areas of focus. The graduate will be able to devise solutions of their own on the basis of applied case studies that relate to both German and foreign destinations (federal states, regions, cities, towns and resorts). The graduate will also have been made aware of the relationship between tourism and health and the significance of health and spa tourism. Moreover, the graduate will have learned to differentiate the health tourism market by offer, consumers and influencing factors. The graduate will have dealt with aspects of health tourism management and been made aware of the factors for success in the wellness sector. Furthermore, graduates will have become familiar with the role of the leisure industry within tourism and be able to assess its specific features on both supply and demand sides. Through applied domestic and international examples, the graduate will have learned about selected aspects of leisure management and marketing and know how to put them into practice. This module is rounded off by an analysis of the economic, socio-cultural and ecological effects of tourism in target areas with the graduate receiving particular training in sustainable approaches.

In the course of studies, the following forms of examination are utilized: written examination (knowledge verification), term paper (knowledge application, scholarly work), presentation (knowledge presentation, communicative competence), Bachelor's thesis (scholarly work), colloquium (scholarly disputation of the Bachelor's thesis).

4.3 Programme Details

Courses Taken	Grade	Performance Appraisal	ECTS-Credits	ECTS-Grade
Fundamentals Business Administration	3,7	sufficient	10	*
Business Mathematics	2,3	good	5	*
Business Law	1,4	very good	5	*
Financial Accounting	2,6	satisfactory	5	*
Marketing	3	satisfactory	5	*
Statistics	1,5	very good	5	*
Computer Applications	1,7	good	9	*
Principles of Economics	3	satisfactory	6	*
Taxation	1,5	very good	5	*
Cost Accounting	1,9	good	5	*
Law and Balance Sheets	1,8	good	5	*
Business Finance	3,2	satisfactory	5	*
Logistic Management	3,6	sufficient	5	*
Human Resource Management	3,1	satisfactory	5	*
Corporate Management	2,8	satisfactory	5	*
Business English I	1,7	good	5	*
Work Placement or Study Abroad	3,3	satisfactory		*
Business English II	3,4	satisfactory	5	*
Economics	1,1	very good	5	*
Techniques and Methods of Scientific Work	3,7	sufficient	5	*
Project Studies	2,5	good	5	*
Compulsory Elective Course	1,2	very good	5	*
Business English III	2	good	5	*
Professional Field Orientation: Financial Statements	3,7	sufficient		*
Professional Field Orientation: Management Accounting	3,3	satisfactory		*

Professional Field Orientation: Business Law	2,9	satisfactory		*
Professional Field Orientation: Controlling	3,8	sufficient		*
Professional Field Orientation: Financial Risk Management	1,8	good		*
Professional Field Orientation: B2B	2,4	good		*
Professional Field Orientation: Consumer Goods Marketing	2,4	good		*
Professional Field Orientation: Personnel Management	1,2	very good		*
Professional Field Orientation: Change Management	2	good		*
Professional Field Orientation: Logistic Management	1,7	good		*
Professional Field Orientation: Taxation and Auditing	2,6	satisfactory		*
Professional Field Orientation: Hotel Management	4	sufficient		*
	2,1	good		*
Work Placement	3,7	sufficient	17	*
Colloquium	2,4	good	1	*
Bachelor Thesis	2,9	satisfactory	12	*
Theme:	Hier steht dann der Titel der Bachelor- bzw. Masterarbeit in englisch, soweit vorhanden, sonst in deutsch			

* Not calculated due to an inadequate number of cases.

4.4 Grading Scheme

HS Harz Grade	Performance appraisal
1,0 - 1,3	Very good
1,7 - 2,0 - 2,3	Good
2,7 - 3,0 - 3,3	Satisfactory
3,7 - 4,0	Sufficient
5,0	Non-sufficient/Fail

The calculation of the ECTS-grade results from an examination cohort of the three preceding semesters. In order to be calculated, the ECTS-grade requires at least 20 examination events in the examination cohort.

See below section 8.6

4.5 Overall Classification (in original language)

2,2 (good)

ECTS-Grade: C

5. FUNCTION OF THE QUALIFICATION

5.1 Access to Further Study

The graduate has attained the ability to further his knowledge in programs at the level of Master's. Due to his comprehensive fundamental education in business studies, he can be recommended for the admission to MBA courses of study as well as to other master degree programs with concentrations in tourism management.

5.2 Professional Status

Does not apply

6. ADDITIONAL INFORMATION

6.1 Additional Information

The graduate has proved extracurricular achievements.

6.2 Further Information Sources

www.hs-harz.de
+49 3943 659 200

7. CERTIFICATION

This Diploma Supplement refers to the following original documents:

Document of the granting of the degree dated 2014-02-17

Urkunde über die Verleihung des Grades vom 17.02.2014

Examination Certificate dated 2014-02-17

Zeugnis vom 17.02.2014

Transcript of Records dated 2014-02-17

Transcript of Records vom 17.02.2014

Certification Date: 2014-02-17

Chairman Examination Committee

University Seal

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.

8. INFORMATION ON THE GERMAN HIGHER EDUCATION SYSTEM¹

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 specialized 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* (Universities of Applied Sciences) 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 a distinct application-oriented focus and professional character of studies, which include 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-recognized institutions. In their operations, including the organization 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, a scheme of first- and second-level degree programmes (Bachelor and Master) was introduced to be offered parallel to or instead of integrated "long" programmes. These programmes are designed to provide enlarged variety and flexibility to students in planning and pursuing educational objectives, they also enhance international compatibility of studies.

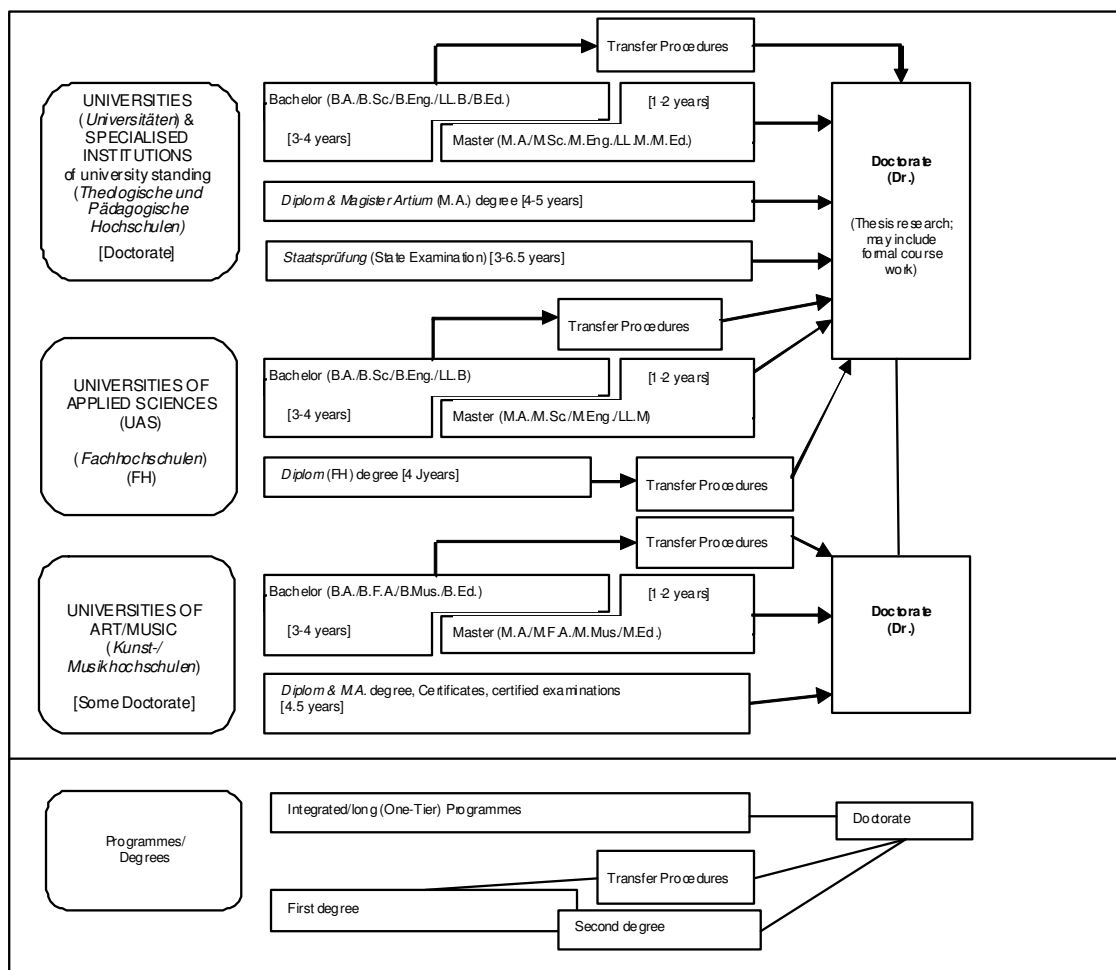
The German Qualification Framework for Higher Education Degree³ describes the degrees of the German Higher Education System. It contains the classification of the qualification levels as well as the resulting qualifications and competencies of the graduates.

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 organization 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).⁴ In 1999, a system of accreditation for programmes of study has become operational under the control of an Accreditation Council at national level. All new programmes have to be accredited under this scheme; after a successful accreditation they receive the quality-label of the Accreditation Council.⁵

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 courses 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 organization 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.

8.4.1 Bachelor

Bachelor degree study programmes lay the academic foundations, provide methodological skills and lead to qualifications related to the professional field. The Bachelor degree is awarded after 3 to 4 years.

The Bachelor degree programme includes a thesis requirement. Study courses leading to the Bachelor degree must be accredited according to the Law establishing a Foundation for the Accreditation of Study Programmes in Germany.⁶

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.).

8.4.2 Master

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

The Master degree study programme includes a thesis requirement. Study programmes leading to the Master degree must be accredited according to the Law establishing a Foundation for the Accreditation of Study Programmes in Germany.⁷

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

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 specializations. 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 level.

- Integrated studies at *Universitäten (U)* last 4 to 5 years (*Diplom* degree, *Magister Artium*) or 3 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. 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)*/Universities of Applied Sciences (UAS) last 4 years and lead to a *Diplom (FH)* degree. While the *FH/UAS* are non-doctorate granting institutions, qualified graduates 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 organization, depending on the field and individual objectives. In addition to *Diplom/Magister* degrees, the integrated study programme awards include Certificates and certified examinations for specialized areas and professional purposes.

8.5 Doctorate

Universities as well as specialized institutions of university standing and some Universities of Art/Music are doctorate-granting institutions. Formal prerequisite for admission to doctoral work is a qualified Master (UAS and U), a *Magister* degree, a *Diplom*, a *Staatsprüfung*, or a foreign equivalent. Particularly qualified holders of a Bachelor 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.

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 institutions partly already use an ECTS grading scheme.

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. Specialized variants (*Fachgebundene Hochschulreife*) allow for admission to particular disciplines. Access to *Fachhochschulen* (UAS) is also possible with a *Fachhochschulreife*, which can usually be acquired after 12 years of schooling. Admission to Universities of Art/Music may be based on other or require additional evidence demonstrating individual aptitude.

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

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]; Lennéstrasse 6, D-53113 Bonn; Fax: +49[0]228/501-229; Phone: +49[0]228/501-0
- Central Office for Foreign Education (ZaB) as German NARIC; www.kmk.org; E-Mail: zab@kmk.org
- "Documentation and Educational Information Service" as German EUR YDICE-Unit, providing the national dossier on the education system (<http://www.kmk.org/dokumentation/zusammenarbeit-auf-europaeischer-ebene-im-eurydice-informationsnetz.html>); E-Mail: eurydice@kmk.org
- Hochschulrektorenkonferenz (HRK) [German Rectors' Conference]; Ahnrstrasse 39, D-53175 Bonn; Fax: +49[0]228/887-110; Phone: +49[0]228/887-0; 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. All information as of 1 July 2010.
- 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 recognized as an academic degree if they are accredited by a German accreditation agency.
- 3 German Qualification 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 21.04.2005).
- 4 Common structural guidelines of the *Länder* for the accreditation of Bachelor's and Master's study courses (Resolution of the Standing Conference of the Ministers of Education and Cultural Affairs of the *Länder* in the Federal Republic of Germany of 10.10.2003, as amended on 04.02.2010).
- 5 "Law establishing a Foundation 'Foundation for the Accreditation of Study Programmes in Germany'", entered into force as from 26.2.2005, G.V. NRW, 2005, nr. 5, p. 45 in connection with the Declaration of the *Länder* to the Foundation "Foundation: Foundation for the Accreditation of Study Programmes in Germany" (Resolution of the Standing Conference of the Ministers of Education and Cultural Affairs of the *Länder* in the Federal Republic of Germany of 16.12.2004).
- 6 See note No. 5.
- 7 See note No. 5.