

**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.

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**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

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**2. QUALIFICATION**

**2.1 Name of Qualification (full, abbreviated; 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 - extended

**2.3 Institution Awarding the Qualification (in original language)**

Hochschule Harz - Hochschule für angewandte Wissenschaften (FH)

**Status (Type and Control)**

University of Applied Sciences; State University

**2.4 Institution Administering Studies (in original language)**

Hochschule Harz - Hochschule für angewandte Wissenschaften (FH)

**Status (Type and Control)**

Harz University of Applied Sciences; State University

**2.5 Language(s) of Instruction and Examination**

German

**Hans Mustermann****3. LEVEL OF THE QUALIFICATION****3.1 Level**

This Master programme equates with level 7 according to the EQF European Qualification Framework. The programme builds on a first academic degree of 180 ECTS credits and accounts for 120 ECTS credits. This degree fulfills the formal requirement to access positions in the higher grade of German civil service.

**3.2 Official Length of Programme**

2 years with 4 semesters

**3.3 Access Requirements**

- A first academic degree according to the Saxony-Anhalt's Law on higher education, as a general rule. This implies a degree awarded outside Germany and officially recognised equivalent.
- A first academic degree accounting for minimum 180 ECTS credits and a grade above average ('Good' or better), as a general rule.

Insofar German is not mother tongue, German language proficiency has to be proved at level B2 according to the Common European Framework of Reference for Languages.

The study programme requires an independent use of English; English language proficiency has to be proved at level B1 according to the Common European Framework of Reference for Languages.

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**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 graduates are used to work autonomously in the broad area of FACT - Finance, Accounting, Controlling, Taxation and Law - be it 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 taking into account legal and fiscal issues. They have acquired a holistic approach to the FACT area. They know therefore to identify cross-cutting FACT issues and to create synergies accordingly. They have an overview on the interdisciplinary FACT context and know to apply scientific findings to settings beyond the core topics, too.

In particular, the graduate has acquired the following competences:

Professional competence:

The graduates have a broad, specific and in-depth knowledge of the FACT area. They know well characteristics, limits and terminology of state-of-art FACT concepts and use them appropriately. They consider, differentiate and handle properly current legal and fiscal regulations and standards of accounting. They deduce and develop autonomously proposals and solutions of research-related or real-life problems.

Methodological competence:

They 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. The conceptual considerations imply a multidisciplinary approach and the appropriate use of operational systems and software applications.

Systemic competence:

The graduates combine expert knowledge of the divers FACT topics with methodological competence and have a clear perception of complex real-life problems. They take well-grounded decisions even under uncertainty and incomplete information. During this process, they integrate social and ecological aspects into economic considerations. They are prepared to implement research-related or business projects, and to update their knowledge and skills 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

## ▲ Hochschule Harz

Hochschule für angewandte Wissenschaften  
Harz University of Applied Sciences

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financial institutions, as well as in house with competent colleagues. They assume responsibility in teams and in managerial positions.

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**4.3 Programme Details**

<b>Courses taken</b>	<b>Grade</b>	<b>Performance appraisal</b>	<b>ECTS credits</b>	<b>ECTS grade</b>
Auditing and Valuation	2,0	very good	5	(*)
Current Trends in Management Control	1,4	good	5	(*)
Compliance	1,5	good	5	(*)
Value-based Management	1,3	satisfactory	5	(*)
Selected Issues of International Financial Reporting	2,7	good	5	(*)
Financial and Risk Management	1,8	very good	5	(*)
Business Simulation	1,1	good	5	(*)
Applied Analysis and Valuation Project	1,2	good	10	(*)
Cost Management	3,7	satisfactory	5	(*)
German Business Law	1,6	very good	5	(*)
German and International Company Taxation	2,2	satisfactory	5	(*)
Research Project	1,6	satisfactory	15	(*)
Master Seminar	1,0	good	5	(*)
Master Colloquium	1,2	good	5	(*)
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Master Thesis	2,6	satisfactory	25	(*)
Theme: Hier steht dann der Titel der Bachelor- bzw. Masterarbeit				
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Total ECTS credits			0	

**Hans Mustermann****4.4 Grading Scheme**

<b>HS Harz grade</b>	<b>Performance</b>	<b>Performance appraisal</b>	<b>Performance appreciation</b>
1,0 1,3	95 - 100 % 90 - 94 %	Very good	An excellent performance
1,7 2,0 2,3	85 - 89 % 80 - 84 % 76 - 79 %	Good	A performance significantly above average standard
2,7 3,0 3,3	72 - 75 % 68 - 71 % 63 - 67 %	Satisfactory	An average performance
3,7 4,0	58 - 62 % 50 - 57 %	Sufficient	A performance which meets minimum requirements despite of shortcomings
5,0	0 - 49 %	Fail	A performance which fails to meet the minimum requirements due to significant shortcomings

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

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**4.5 Overall Classification (in original language)**

gut (2,3) - ECTS-Note: (\*)

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**5. FUNCTION OF THE QUALIFICATION**

**5.1 Access to Further Study**

**5.2 Professional Status**

This degree fulfills the formal requirement to access positions in the higher grade of German civil service.

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**6. ADDITIONAL INFORMATION**

**6.1 Additional Information**

**6.2 Further Information Sources**

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

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**7. CERTIFICATION**

**This Diploma Supplement refers to the following original documents:**

Urkunde über die Verleihung des Grades issued on 14.10.2016

Prüfungszeugnis issued on 14.10.2016

Transcript of Records issued on 14.10.2016

Certification Date: 2016-10-14

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**Chairman 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 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 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-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, two-tier degrees (Bachelor and Master) have been introduced in almost all study programmes. This change is designed to provide enlarged variety and flexibility to students in planning and pursuing educational objectives, they also enhance international compatibility of studies.

The German Qualifications Framework for Higher Education Degrees [3], the German Qualifications Framework for Lifelong Learning [4] and the European Qualifications Framework for Lifelong Learning [5] describe the degrees of the German Higher Education System. They contain the classification of the qualification levels as well as the resulting qualifications and competencies of the graduates.

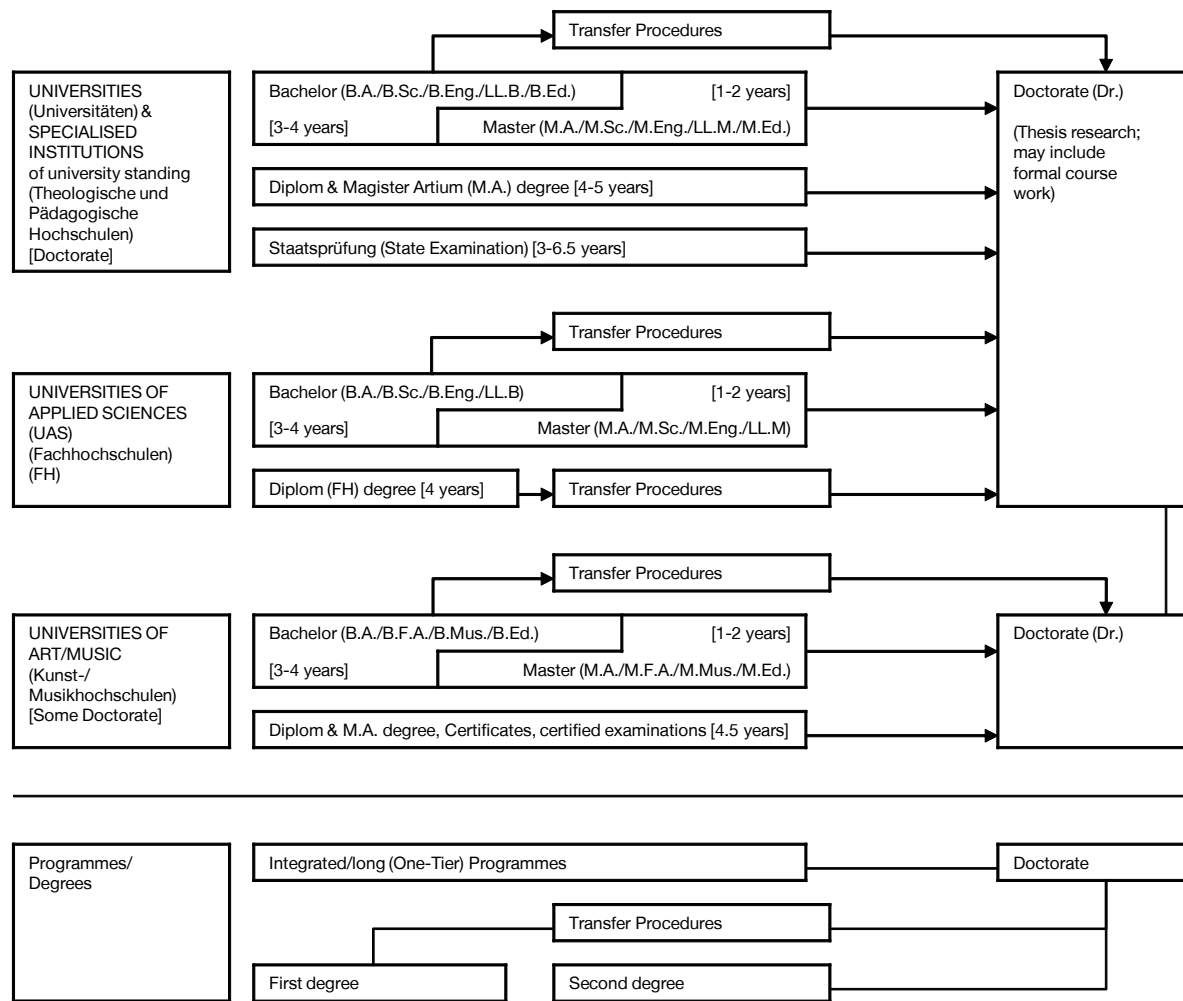
For details cf. Sec. 8.4.1, 8.4.2, and 8.4.3 respectively. Table 1 provides a synoptic summary.

#### 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). [6] 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. [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 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.



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

The Master 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 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 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)/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.

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.

**Hans Mustermann****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. 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 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. Specialized variants (Fachgebundene Hochschulreife) allow for admission at Fachhochschulen (UAS), universities and equivalent higher education institutions, but only in particular disciplines. Access to study programmes at Fachhochschulen (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 vocational qualification 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 und HWK), staatlich geprüfte/r Betriebswirt/in, staatliche 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; Fax: +49[0]228/501-777; Phone: +49[0]228/501-0

- Central Office for Foreign Education (ZaB) as German NARIC; [www.kmk.org](http://www.kmk.org); E-Mail: [zab@kmk.org](mailto:zab@kmk.org)

- "Documentation and Educational Information Service" as German EURYDICE-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](mailto:eurydice@kmk.org)

- Hochschulrektorenkonferenz (HRK) [German Rectors' Conference]; Ahrstrasse 39, D-53175 Bonn; Fax: +49[0]228/887-110; Phone: +49[0]228/887-0; [www.hrk.de](http://www.hrk.de); E-Mail: [post@hrk.de](mailto: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](http://www.higher-education-compass.de))

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[1] The information covers only aspects directly relevant to purposes of the Diploma Supplement. All information as of January 2015.

[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 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 21 April 2005).

[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](http://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] 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).

[7] "Law establishing a Foundation 'Foundation for the Accreditation of Study Programmes in Germany'", entered into force as from 26 February 2005, GV. NRW. 2005, No. 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 December 2004).

[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).