

Result 3.5

Concept, curricula and teaching materials Training program "Commercial Specialist in Sustainable Management "



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Summary of the Project and Introduction

The word *region* is defined as “an area, especially part of a country or the world having definable characteristics but not always fixed boundaries”¹.

ary . The Baltic Sea region (BSR) is particularly unique. While the Baltic Sea is the pivotal point defining much of the region’s characteristics and challenges, the countries are also extremely different. Geographically, they are divided between Northern, Western and Central/Eastern Europe, historically, they have been shaped by the East-West divide after the second world war. Nevertheless, given their proximity to the Baltic Sea, they have much in common.

The EU has acknowledged this by issuing the very first macro-regional strategy, the EU Baltic Sea Region Strategy in 2009. As most countries boarding the Baltic Sea were by then EU member states, it can well be considered the EU’s inland sea. The challenges, such as saving the sea, i.e. ensuring clear water, rich and healthy wildlife as well as clean and safe shipping, and the opportunities for a prosperous region through cooperation measures to increase innovation, deepen the single market by improving transportation systems, connecting energy markets and fighting trans-border crime together, make the region very distinct from other parts of the world. Therefore, “BSR integration is best understood as the way that European integration has been translated into this region, further deepening and leveraging access to the rest of Europe and the markets that the EU provides”.²

Over the past 25 years, this region has become densely integrated, e.g. in the areas of trade, investment, labor mobility, transport and energy infrastructure as well as research collaboration. Furthermore, it demonstrates a broad landscape of robust cross-border organizations and collaborative efforts. Nevertheless, “companies do not look at the Baltic Sea Region as one integrated market in terms of their strategies. For most of them, the region remains a group of individually small markets within the EU, each with its different dynamics, rivals, and often even regulatory rules”.³

Keeping this in mind, the lack of comprehensive regional data collection is surprising. Therefore, as part of the Erasmus+ funded project “Promoting permeability through dual bachelor’s programs with integrated initial and further vocational training” (BA&VET), an analysis of the region’s demography, economy, and labour as well as education market has been conducted. The majority of the data is taken from the Eurostat database of the European Union. As needed additional sources, such as the OECD database, have been consulted as well.

¹ Oxford Dictionary

² Skilling, David (2018). The Baltic Sea Economies: Progress and Priorities. Copenhagen: Baltic Development Forum, p.10.

³ Ibid., p.11

Project summary

Objectives: What do you want to achieve by implementing the project?

- Increasing permeability between vocational and higher education
- Recruiting universities for tasks of further education in climate and environmental protection
- Providing excellently qualified entrepreneurs, managers and skilled workers and reducing the shortage of skilled workers to meet the challenges in climate and environmental protection
- Strengthening the productivity of SMEs through innovation support and R&D projects
- Promoting cooperation between SMEs and colleges/universities

Implementation: What activities are you going to implement?

- Analyses economy, education and labour markets and qualification needs
- Creation of solution models for 4 project countries
- Development and implementation of Train the Trainer program
- Development and implementation of 2 dual three-stage Bachelor's degree programs and 2 further training courses
- Implementation of R&D projects in SMEs
- Quality assurance for training measures and project implementation
- Dissemination, transfer of results and implementation consultation

Results: What project results and other outcomes do you expect your project to have?

- Result report of the analysis of the economy, education and labour markets and qualification needs
- Solution models for four project countries
- Complete train-the-trainer program
- Module manuals with all documentation for two dual three-stage Bachelor's programs in climate and environmental protection
- Two further education programs in climate and environmental protection
- R&D projects implemented in SMEs
- Quality manual and results reports
- Manual, result videos and broad regional transfer of results

Objectives, results and target groups

The main objectives of the project are as follows:

- a) Increasing the permeability between vocational education and training and higher education and thus promoting the attractiveness of vocational education and training
- b) Strengthening the recruitment of colleges/universities for the important tasks of continuing education in climate and environmental protection
- c) Providing highly qualified entrepreneurs, managers and skilled workers who, in addition to good theoretical knowledge, also have practical competences, skills and professional experience in climate and environmental protection and reduce the shortage of skilled workers to cope with the very large tasks in the energy, climate and environmental sector.
- d) Attracting entrepreneurs and executives who have all the skills to successfully run a company and perform high-quality tasks in climate and environmental protection
- e) Strengthening the productivity and competitiveness of enterprises through knowledge and technology transfer, promotion of innovation and implementation of manageable R&D projects
- f) promoting cooperation between SMEs and colleges/universities, strengthening colleges/universities to implement dual courses of study on climate and environmental protection, and promoting entrepreneurship in higher education.

In pursuit of these objectives, the following results will be achieved:

1. Analysis results on the economy, demography, education and labour markets as well as qualification needs in climate and environmental protection
2. Curriculum. Teaching materials, implementation report and evaluation concept and report for teacher training

Module handbook with integrated continuing education, teaching materials, examination regulations, implementation reports as well as evaluation concept and reports for a three-stage dual Bachelor's degree program

3. Business Administration and Sustainable Management for SMEs
4. Management of Renewable Energy Technology in Buildings
5. Concept for promoting innovation by SMEs and evaluation concept and report
6. R&D projects carried out for SMEs
7. Concepts and report for the evaluation and quality assurance of qualifications and R&D subsidies as well as project implementation, transfer of results, implementations and implementation consultations

The primary target groups of the project are:

- a) school leavers who wish to combine vocational education and training with a bachelor's degree and thus receive excellent employment and professional career opportunities.
- b) students who are qualified in higher education and university and at the same time in a company and who are highly welcome in SMEs as managers and professionals or as independent entrepreneurs.

c) owners, managers and specialists of SMEs who are qualified in continuing vocational training, acquire tailor-made competences and skills for high-quality activities in climate and environmental protection and achieve a recognized continuing vocational qualification.

d) SMEs that attract suitably qualified young entrepreneurs, managers and specialists, receive innovation funding and carry out R&D projects together with colleges/universities.

The project addresses the following secondary target groups (beneficiaries):

a) Colleges and universities which, in order to expand their educational opportunities in climate and environmental protection, receive all the documents and materials for two new dual bachelor's degree programs in order to meet the labour market needs and the conditions of SMEs in particular.

b) chambers and other vocational training institutions which attract strong young people to vocational training, receive curricula for continuing vocational training modules for the qualification of SMEs and their staff, and cooperate intensively with colleges/universities in teaching and innovation promotion.

c) teachers, advisers and lecturers from chambers, other VET providers and colleges/universities who are qualified in Train the Trainer programs to provide high-quality further training, to carry out dual study courses in cooperation with companies as well as innovation promotion and R&D projects for SMEs at a high-quality level.

About the further Training “Sustainable Management”

A further training program “Commercial Specialist in Sustainable Management” was developed. This further training program was integrated into the trial Bachelor's degree course “Business Administration & Sustainable Management of SMEs” (see Result 3.3) but is also carried out independently of the degree course as further training for owners, managers and specialists of SMEs. As part of the project, the most important modules of the continuing education program were tested and evaluated in practice and the continuing education program was finalized on the basis of the evaluation results.

Result 3.5 Concept, curricula and teaching materials further Training program “Sustainable Management” comprises the completed further training program, which will be carried out regularly by individual project partners in the future.

The report on the practical testing, the evaluation concept and the evaluation report as well as the number of participating SMEs and qualified persons are shown as Results 3.6 Evaluation concept and reports training program “Sustainable Management” and prospects of further implementing.

Introduction

The global climate crisis, the advancing environmental destruction and the continuous consumption of the earth's natural resources have led to an intensive discussion about the sustainability of business. Changes in consumer behavior towards a more conscious consumption of sustainable products as well as the political setting of environmental and climate targets (such as through the European Union's Green Deal) present companies with new challenges. Both climate-neutral and sustainable products must be developed, as well as resource-saving processes along the entire value chain. For small and medium-sized enterprises in particular, this structural change is associated with both challenges and opportunities.

"Green innovations" in products and processes are not automatically sustainable. A holistic understanding of ecological, social and economic sustainability and its implementation in companies is required. Sustainable action affects all functions along the value chain, starting with the development of sustainable products, the management of sustainable supply chains, resource-conserving production, and sustainability-oriented marketing. In order to be able to support such entrepreneurial innovations and transformation processes, it is necessary to understand the company's internal service production processes and cross-company value chains. Knowledge about the use of environmentally friendly and renewable resources should contribute to finding the basis for entrepreneurial decisions that make economic and ecological sense as well as being ethically responsible.

This further training program is therefore concerned with the acquisition of interdisciplinary competencies for sustainable management in small and medium-sized enterprises (SMEs). This includes basic education in business administration and sustainability concepts. A consistent sustainability orientation can be an important success factor for SMEs in the future in maintaining and expanding their competitiveness. Since there are generally polypolistic market structures relevant for SMEs, they must therefore have a sound knowledge of business management contexts that enables them to constantly adapt their own range of products and services to changing market conditions.

1 Conceptual foundations of the Curriculum “Commercial Specialist in Sustainable Management”

The legal basis for the course is the ordinance on the examination for the recognized advanced training qualification for a certified commercial specialist in accordance with the crafts regulations in Germany.⁴

The further training is primarily aimed at people with commercial dual vocational training who are interested in independently managing commercial-administrative areas of craft businesses or other small and medium-sized companies, in the design of operational processes as well as marketing and personnel management.

The admission requirements are flexible and can be fulfilled through various further education certificates as well as professional experience in relevant fields of activity. Due to the admission requirements formulated across trades and educational sectors, the courses are to be expected to have heterogeneous participant requirements, particularly with regard to formal qualifications, professional experience and age.

2 Qualification Objectives of the Further Training Program “Commercial Specialist in Sustainable Management”

2.1 Main Objectives

The course graduate should be able to manage commercial-administrative areas of sustainability-oriented craft businesses or other small and medium-sized companies, to design operational processes as well as marketing and personnel management independently.

The acquired competences form the basis for a holistic evaluation of corporate decisions with regard to economic, ecological and ethical aspects.

2.2 Qualification objectives according to areas of action

The following is an overview of the central qualification objectives of the further training program "Commercial Specialist in Sustainable Management", which are referred to here as

⁴ <https://www.bmbf.de/bmbf/shareddocs/fortbildungsordnungen/de/kaufmaennischer-fachwirt-gepruefter-kaufmaennische-fachwirtin-gepruefte-nach-der-handwerksordnung-bachelor-professional-fuer-kaufmaennisches-management-nach-der-handwerksordnung.pdf?blob=publicationFile&v=1>



Promoting permeability through dual bachelor's programs with integrated initial and further vocational training (BA&VET)



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areas of action:

1. Analyzing and promoting the competitiveness of companies acting sustainably
2. Designing marketing according to a sustainability-oriented strategy
3. Organizing business accounting, controlling as well as financing and investment considering sustainability
4. Designing human resources management and leading employees
5. Qualifications of trainers in SMEs

An overarching and cross-functional objective is the ability to analyze and optimize processes from a business perspective, taking sustainability into account.

3 Didactic Concept

3.1 Duration of the Course

The course has a total duration of 600 hours. Divided into 5 areas of action, which are the modules of the course. The duration of the modules is between 100 and 140 hours.⁵

| No. | Area of Action | Duration (h) |
|-----|--|--------------|
| 1 | Analyzing and promoting the competitiveness of companies acting sustainably | 100 |
| 2 | Designing marketing according to a sustainability-oriented strategy | 100 |
| 3 | Organizing business accounting, controlling as well as financing and investment considering sustainability | 144 |
| 4 | Designing human resources management and leading employees | 140 |
| 5 | Qualifications of trainers in SMEs | 116 |
| | Total | 600 |

Figure 1: Modules of the further training program

The course can be implemented as

- a) Part-time: e.g. 12 h/p. week = 50 weeks
- b) Full-time: e.g. 30 h/p. week = 20 weeks
- c) Full-time: e.g. 40 h/p. week = 15 weeks

⁵ The duration must be adapted to the different conditions in the partner countries.

3.2 Structure of the modules

The idea of action and competence-orientation is implemented in the structure of the modules. Instead of simply listing specialised content, the practical situations in which the skills, knowledge and abilities are used should serve as the starting point for structuring the learning process.

The Modules are divided in learning units which are described as learning situations. A learning situation contains situations, certain processes or activities which has to be mastered in practice. The situations are thus specified via the activities or the process steps that the participant is enabled to do. As a second step, the competences required to successfully deal with the situation are defined. Competences basically consider the cycle of a complete action (planning, execution, control). In the last step, the relevant learning content for the learning unit is defined. Contents (e.g. relevant knowledge about legal regulations) are necessary for solving the situation or for carrying out the activities. These contents are at the same time the learning content of the examination preparation.



Figure 2: Structure of the curriculum

4 Curriculum of the Further Training Program “Commercial Specialist in Sustainable Management”

The modules and learning units of the course are described in detail as follows.

4.1 Analyzing and promoting the competitiveness of companies acting sustainably (Module 1)

4.1.1 Overview of Learning Units (Module 1)

| No. | Learning Unit (LU) | Duration (h) | Adoption (h) |
|-----|--|--------------|--------------|
| 1 | Consider the importance of companies in economic performance | 8 | |
| 2 | Assess economic relationships and evaluate their influence on corporate goals considering sustainability | 16 | |
| 3 | Support the development and implementation of sustainability-oriented strategic corporate goals | 32 | |
| 4 | Assess operational functions and interpret their interaction in the context of corporate goals considering sustainability | 8 | |
| 5 | Support green business start-ups and various forms of cooperation and consider corporate legal forms in the further development of the company | 8 | |
| 6 | Observe and apply the legal provisions of commercial law as well as environmental law in the company and in relationships with customers and suppliers | 28 | |
| | Total | 100 | |

4.1.2 Learning Units – Competences – Learning Content (Module 1)

| Learning Unit (LU) | Competences | Learning Content |
|--|--|--|
| <p>LU 1: Consider the importance of companies in economic performance</p> | <ul style="list-style-type: none"> Classify companies in the overall value creation process and describe dependencies Describe the enterprise as an actor in different markets Describe the objectives of the different stakeholders and evaluate them with regard to the consideration of sustainability | <ul style="list-style-type: none"> Value creation processes Interrelationships of the company in markets: <ul style="list-style-type: none"> Sales market Procurement market Labour market Capital market Goals and conflicting goals of the stakeholders Basics of Sustainability |
| <p>LU 2: Assess economic relationships and evaluate their influence on corporate goals considering sustainability</p> | <ul style="list-style-type: none"> Describe the economic factors influencing the enterprises and evaluate them in terms of their impact on corporate objectives Describe the effect of political decisions on the competitiveness of the company and evaluate them with regard to their impact on the company's sustainability goals | <ul style="list-style-type: none"> Economic variables: <ul style="list-style-type: none"> Economic cycle Price level, inflation Interest rate level Political decision fields: <ul style="list-style-type: none"> Labour market and social policy Economic, fiscal and Environmental policy |
| <p>LU 3: Support the development and implementation of sustainability-oriented strategic corporate goals</p> | <ul style="list-style-type: none"> Describe the areas of strategic sustainability analysis Explain methods of internal and external strategic sustainability analysis Analyze developments in the market and general conditions and derive opportunities and risks of the company Analyze objectives, with regard to the consideration of sustainability Arrange, prioritize and operationalize objectives in a sustainability-oriented target system | <ul style="list-style-type: none"> Fundamentals of strategic management Strategy development, planning and implementation Approaches and instruments of external and internal analysis in strategic planning <ul style="list-style-type: none"> SWOT analysis PESTLE analysis |
| <p>LU 4: Assess operational functions and interpret their interaction in the context of corporate goals considering sustainability</p> | <ul style="list-style-type: none"> Analyze the basic functions of the business in the own company Identify the influence of the company's strategic sustainability orientation on operational functions Derive and evaluate potential conflicts of objectives between company divisions (operational functions) | <ul style="list-style-type: none"> Basic functions of an enterprise (procurement, production, sales, accounting and finance) Conflicting objectives between operational functions Interdependencies and dependencies of operational functions |

| Learning Unit (LU) | Competences | Learning Content |
|---|--|--|
| <p>LU 5: Support green business start-ups and various forms of cooperation and consider corporate legal forms in the further development of the company</p> | <ul style="list-style-type: none"> • Prepare decisions with regard to the further development • Operational structures and processes as well as the legal form of the company • Assess the possibilities, opportunities and risks of operational cooperation in the field of the green economy and identify the legal consequences • Possibilities, opportunities and risks of different legal forms for green start-ups | <ul style="list-style-type: none"> • Organizational structures • Areas and goals for operational co-operation, in particular Purchasing; Distribution; Logistics • Legal forms of companies |
| <p>LU 6: Observe and apply the legal provisions of commercial law as well as environmental law in the company and in relationships with customers and suppliers</p> | <ul style="list-style-type: none"> • Assess the regularity of legal transactions • Identify the provisions of commercial and company law and assess their importance for SMEs • Explain basic rules and guidelines of the public environmental protection law and apply them in specific cases, • Describe the basics of environmental responsibility regulations, • Know the special features of the emission control law, waste law, water law, nature conservation law and the legal protection in environmental law | <ul style="list-style-type: none"> • Basics of commercial law <ul style="list-style-type: none"> • Commercial contract law • Commercial law and company law • Basics of environmental protection law <ul style="list-style-type: none"> • Public and private environmental protection law, • Basic concepts of plant-, substance- and environmental elements related protective laws (water law, soil protection law, waste law, emission control law) |

4.2 Designing marketing according to a sustainability-oriented strategy (Module 2)

4.2.1 Overview of Learning Units (Module 2)

| No. | Learning Unit (LU) | Duration (h) | Adoption (h) |
|-----|---|--------------|--------------|
| 1 | Develop and justify sustainability-oriented marketing goals with the help of market, environmental and company analyses | 16 | |
| 2 | Prepare sustainability-oriented marketing strategies | 20 | |
| 3 | Select marketing instruments for achieving sustainability-oriented marketing goals in the context of price, product, performance, distribution and communication policies, human resources | 20 | |
| 4 | Use the opportunities of digital marketing and participate in sales controlling | 12 | |
| 5 | Set up, implement and maintain customer relationship management (CRM). Create credibility and build trust as well as a corresponding corporate image within the framework of sustainability-oriented communication policy | 20 | |
| 6 | Analyze and optimize competitiveness and marketing processes | 12 | |
| | Total | 100 | |

4.2.2 Learning Units – Competences – Learning Content (Module 2)

| Learning Unit (LU) | Competences | Learning Content |
|--|---|--|
| <p>LU 1: Develop and justify sustainability-oriented marketing goals with the help of market, environmental and company analyses</p> | <ul style="list-style-type: none"> • Define product and business areas and in terms of their market positioning, analyze and evaluate the life cycle • Evaluate the results of the market, environmental and business analysis for the definition of sustainable-oriented marketing objectives • Align marketing objectives with the company's framework conditions • Identify and evaluate possible conflicts of objectives | <ul style="list-style-type: none"> • (Product/business area related) methods of analysis, in particular: <ul style="list-style-type: none"> • Value chain analysis • Life cycle analysis • Types of sustainability-oriented marketing objectives <ul style="list-style-type: none"> • Product policy objectives • Pricing policy objectives • Distribution policy objectives • Communication policy objectives |
| <p>LU 2: Prepare sustainability-oriented marketing strategies</p> | <ul style="list-style-type: none"> • Explain methods of internal and external strategic sustainability analysis • Explain and discuss Corporate Social Responsibility (CSR) and Consumer Social Responsibility (ConSR) • Describe the legal foundations of responsible corporate governance, corporate social responsibility and corporate compliance • Understand corporate development as a process that aims to realize a sustainability vision, considering a sustainable corporate mission statement as an expression of the set of values and norms | <ul style="list-style-type: none"> • Legal foundations of corporate social responsibility, corporate governance, ESG, sustainability reporting, EU taxonomy • Approaches and instruments of external analysis in strategic planning • Approaches and tools for internal analyses • Strategy development, planning and implementation, • Ethical principles of corporate management, mission statement and culture |
| <p>LU 3: Select marketing instruments for achieving sustainability-oriented marketing goals in the context of price, product, performance, distribution and communication policies</p> | <ul style="list-style-type: none"> • Identify, define and evaluate marketing instruments considering possible sustainable-oriented customer groups • Develop sustainable-oriented marketing concepts considering the instruments to be used • Propose budget for the implementation of the marketing concept | <ul style="list-style-type: none"> • Marketing instruments <ul style="list-style-type: none"> • Sustainable-oriented product policy • Pricing policy • Sustainable-oriented Distribution policy • Sustainable-oriented Communication policy • Basics of the sustainable marketing mix • Customer segments • Budget planning |
| <p>LU 4:</p> | <ul style="list-style-type: none"> • Describe the key features of the various online marketing channels and assess them with regard to given issues (e.g. in terms of reaching target groups) | <ul style="list-style-type: none"> • Key digital marketing channels and strategies <ul style="list-style-type: none"> • Search engine marketing • Social media marketing |

| Learning Unit (LU) | Competences | Learning Content |
|--|---|---|
| Use the opportunities of digital marketing and participate in sales controlling | <ul style="list-style-type: none"> • Gain an overview of modern methods for planning, designing and optimizing digital campaigns • Plan digital marketing projects and derive professionally well-founded decisions • Plan digital marketing campaigns in a target-orientated manner and use the available resources efficiently | <ul style="list-style-type: none"> • Email marketing • Mobile marketing and online advertising • Performance marketing • Web analytics and tracking, e. g. Google Analytics • Campaign planning and implementation <ul style="list-style-type: none"> • Marketing plans and strategies • Melecting channels • aMllocating campaign budgets • Digital marketing projects |
| <p>LU 5: Set up, implement and maintain customer relationship management (CRM). Create credibility and build trust as well as a corresponding corporate image within the framework of sustainability-oriented communication policy</p> | <ul style="list-style-type: none"> • Develop and maintain a system for individual customer-related documentation of customer wishes, requirements, experiences and transactions • Analyze customer and transaction data for the evaluation of customer segmentation and development of measures • Development and evaluation of measures for regular customer contact and loyalty to communicate sustainability goals • Develop a process for dealing with complaints, considering the goal of customer loyalty • Develop guidelines for behavior towards the customer • Develop proposals for optimizing the existing CRM system | <ul style="list-style-type: none"> • Aspects of CRM: <ul style="list-style-type: none"> • Measures for customer loyalty and customer approach • Customer databases and CRM software • Complaint management • Behavior towards customers |
| <p>LU 6: Analyze and optimize competitiveness and marketing processes</p> | <ul style="list-style-type: none"> • Analyze marketing measures with regard to optimization possibilities and propose measures for optimization • Evaluate the competitiveness of the company in with regard to operational processes and propose measures for optimization | <ul style="list-style-type: none"> • Complex operational problems for the analysis and optimization of marketing processes and competitiveness |

4.3 Organizing business accounting, controlling as well as financing and investment considering sustainability (Module 3)

4.3.1 Overview of Learning Units (Module 3)

| No. | Learning Unit (LU) | Duration (h) | Adoption (h) |
|-----|--|--------------|--------------|
| 1 | Design financial accounting in accordance with the principles of proper accounting and prepare it ready for decision | 40 | |
| 2 | Design cost and performance accounting and prepare the results ready for decision | 24 | |
| 3 | Carry out planning calculations and create analyses | 8 | |
| 4 | Use controlling as an essential instrument of corporate management | 16 | |
| 5 | Carry out investment calculations and develop and explain financing proposals | 24 | |
| 6 | Develop liquidity planning and ensure liquidity security, in particular by means of receivables management | 20 | |
| 7 | Analyze and optimize business accounting | 12 | |
| | Total | 144 | |

4.3.2 Learning Units – Competences – Learning Content (Module 3)

| Learning Unit (LU) | Competences | Learning Content |
|---|--|---|
| <p>LU 1: Design financial accounting in accordance with the principles of proper accounting and prepare it ready for decision</p> | <ul style="list-style-type: none"> • Describe the tasks and goals of accounting • Explain the principles of the double accounting system • Use accounting records and techniques of registering important business transactions on accounts • Present the process of preparing an annual financial statement and think critically about its significance and consequences • Explain the relationships between elements of an annual financial statement • Analyze and evaluate annual financial statements based on selected key parameters. | <ul style="list-style-type: none"> • Accounting <ul style="list-style-type: none"> • Goals, tasks, and basic concepts of accounting • Double accounting system • Accounting for significant business transactions in SMEs • Preparation of the annual financial statement • Annual financial statement, income statement, and balancing <ul style="list-style-type: none"> • Balancing assets and capital of a company • Income statement • Tasks and structure of a balance sheet |
| <p>LU 2: Design cost and performance accounting and prepare the results ready for decision</p> | <ul style="list-style-type: none"> • Present the basics, tasks, and goals of cost and performance accounting • Distinguish the basic concepts of cost and performance accounting, • Identify and analyze relevant types of costs, • Present a method for settling cost drivers and create a cost settlement sheet in a company • Distinguish and apply various cost accounting systems • Calculate prices for products and services considering business decisions • Determine and justify lower price limits • Determine break-even points and derive consequences for product and service prices | <ul style="list-style-type: none"> • Cost and performance accounting <ul style="list-style-type: none"> • Tasks, goals, and basic concepts related to cost and performance accounting • Structure, tasks, and procedures regarding cost division by type, cost centers, and settlement of cost drivers • Types of cost accounting systems Tasks and procedures for full and partial cost accounting |
| <p>LU 3: Carry out planning calculations and create analyses</p> | <ul style="list-style-type: none"> • Create sales and profitability forecasts and prepare them for operational decisions • Identify the consequences of forecast sales on the planning of procurement, production and capital requirements | <ul style="list-style-type: none"> • Areas of planning calculation <ul style="list-style-type: none"> • Sales planning • Liquidity planning • Investment planning • Financial and capital requirements planning • Profit and loss planning • Cost and performance planning |

| Learning Unit (LU) | Competences | Learning Content |
|--|---|---|
| | <ul style="list-style-type: none"> • | <ul style="list-style-type: none"> • |
| <p>LU 4: Use controlling as an essential instrument of corporate management</p> | <ul style="list-style-type: none"> • Present and evaluate controlling instruments and evaluate them to analyze the situation • Recognize undesirable developments and uncover future potential • Present the possibilities of using controlling instruments to maintain liquidity and ensure profitability and evaluate them • Present and justify measures to achieve corporate goals • Adjust corporate goals and justify measures to achieve them | <ul style="list-style-type: none"> • Controlling <ul style="list-style-type: none"> • Tasks and objectives • Key figures and key figure systems • Budgeting |
| <p>LU 5: Carry out investment calculations and develop and explain financing proposals</p> | <ul style="list-style-type: none"> • Calculate and evaluate the economic benefits of investments, particularly with regard to the optimization of operational processes • Derive possibilities for raising capital from the financial situation of the company • Differentiate between types of loan collateral and evaluate them | <ul style="list-style-type: none"> • Investment planning: <ul style="list-style-type: none"> • Static methods of investment appraisal • Dynamic methods of capital budgeting • Financial planning • Investment and capital requirements plan • Financing plan • Types of financing (Equity, self-financing, debt financing; Alternative forms of financing) |
| <p>LU 6: Develop liquidity planning and ensure liquidity security, in</p> | <ul style="list-style-type: none"> • Create and justify a liquidity plan considering different scenarios • Use forecasting and monitoring tools to avoid liquidity problems | <ul style="list-style-type: none"> • Liquidity planning <ul style="list-style-type: none"> • Liquidity plan • Liquidity protection • Receivables management |

| Learning Unit (LU) | Competences | Learning Content |
|---|---|---|
| particular by means of receivables management | <ul style="list-style-type: none"> Develop and implement a system for recording, managing and monitoring receivables and liabilities Present and evaluate options for collecting receivables Identify options for optimizing invoicing and debt collection | <ul style="list-style-type: none"> Connection between liquidity and receivables Factoring, debt collection Debitor/creditor management |
| LU 7: Analyze and optimize business accounting | <ul style="list-style-type: none"> Analyze accounting processes with regard to optimization possibilities and propose Derive consequences for the optimization of other operational processes | Complex operational problems for analysis and optimization of operational accounting, controlling as well as financing and investment. |

4.4 Designing human resources management and leading employees (Module 4)

4.4.1 Overview of Learning Units (Module 4)

| No. | Learning Unit (LU) | Duration (h) | Adoption (h) |
|-----|---|--------------|--------------|
| 1 | Develop concepts for establishing and expanding a sustainability-oriented corporate culture and supporting the implementation processes | 8 | |
| 2 | Align and implement personnel requirements planning, considering strategic company goals | 16 | |
| 3 | Develop and implement a personnel marketing concept, define criteria for personnel selection, recruit employees | 20 | |
| 4 | Conclude and terminate contractual relationships to ensure personnel requirements | 20 | |
| 5 | Carry out personnel deployment in compliance with individual and collective labour law and other legal provisions | 16 | |
| 6 | Align personnel development with the strategic corporate goals and thereby recognize and promote the potential of the employees | 16 | |

| | | | |
|---|--|------------|--|
| 7 | Carry out personnel administration, in particular remuneration, considering incentive and remuneration systems as well as the applicable tax and social law provisions | 24 | |
| 8 | Implement management models and tools for staff management | 12 | |
| 9 | Analyze and optimize human resources and personnel management | 8 | |
| | Total | 140 | |

4.4.2 Learning Units – Competences – Learning Content (Module 4)

| Learning Unit (LU) | Competences | Learning Content |
|--|--|--|
| <p>LU 1: Develop concepts for establishing and expanding a sustainability-oriented corporate culture and supporting the implementation processes</p> | <ul style="list-style-type: none"> describe and develop ethical principles of sustainable corporate management, identify and interpret the essential characteristics of a sustainable corporate culture critically discuss the concept of shared value | <ul style="list-style-type: none"> Foundations of corporate social responsibility and ESG Ethical foundations of corporate management, mission statement and culture Processes to develop, plan and implement corporate culture, |
| <p>LU 2: Align and implement personnel requirements planning, considering strategic company goals</p> | <ul style="list-style-type: none"> Distinguish between quantitative and qualitative instruments of personnel planning considering strategic company goals Use instruments to plan personnel requirements considering the order situation and adapt to changes Use of job descriptions to describe the operational requirements for applicants | <ul style="list-style-type: none"> Aspects of personnel requirements planning, in particular <ul style="list-style-type: none"> Job description planned/actual comparison Gross/net personnel requirements Estimation method Key figure method Staffing plan/workplace method Requirements and job suitability profiles |
| <p>LU 3: Develop and implement a personnel marketing concept, define criteria for personnel selection, recruit employees</p> | <ul style="list-style-type: none"> Compare internal and external recruitment methods and apply them to the challenges present in companies from the SME sector Identify and critically assess the possibilities and limitations of personal marketing and Employer Branding for SMEs Develop and implement a suitable personal marketing and employer branding concept for SMEs | <ul style="list-style-type: none"> Methods and instruments of personnel recruitment Personnel marketing and employer branding in SMEs |
| <p>LU 4: Conclude and terminate contractual relationships to ensure personnel requirements</p> | <ul style="list-style-type: none"> Conclude and terminate employment relationships in compliance with relevant labor law regulations Present and justify rights and obligations arising from employment relationships Present alternatives for covering personnel requirements through recruitment and evaluate them | <ul style="list-style-type: none"> Drafting, concluding and adapting employment contracts <ul style="list-style-type: none"> Individual and collective employment law Data protection Rights and obligations of employees and employers Termination of employment relationships Outplacement and outsourcing |

| Learning Unit (LU) | Competences | Learning Content |
|---|---|--|
| <p>LU 5: Carry out personnel deployment in compliance with individual and collective labor law and other legal provisions</p> | <ul style="list-style-type: none"> • Develop concepts for personnel deployment planning and derive measures • Consider special regulations for mothers, young people and the severely disabled • Introduce measures to protect health and to maintain the ability to work | <ul style="list-style-type: none"> • Legal requirements for staff deployment: <ul style="list-style-type: none"> • Working time regulations • Health and safety regulations • Dismissal protection regulations |
| <p>LU 6: Align personnel development with the strategic corporate goals and thereby recognize and promote the potential of the employees</p> | <ul style="list-style-type: none"> • Analyze and evaluate the structure of staff development in the company • Determine the need for personnel development considering the goals and framework conditions of companies • Present and critically discuss the objectives, methods, and instruments for personnel development in SMEs • Describe and apply staff development controlling tools • Develop and implement human resources development in a company | <ul style="list-style-type: none"> • Tasks, goals, and basic concepts in the field of human resources development • Need for personnel development, organization analysis, task analysis, and personnel analysis • Objectives, methods, and instruments for human resources development • Controlling and evaluation of human resources development |
| <p>LU 7: Carry out personnel administration, in particular remuneration, considering incentive and remuneration systems as well as the applicable tax and social law provisions</p> | <ul style="list-style-type: none"> • Present and evaluate possible applications of different working time and remuneration models • Develop a system for managing personnel data taking data protection into account • Calculate gross and net pay, considering tax and social security regulations • Prepare and evaluate the necessary documents for the monthly / annual financial statements in a timely manner | <ul style="list-style-type: none"> • Personnel administration: <ul style="list-style-type: none"> • Personnel files • Personnel information systems and Data protection • Working time models and recording • Personnel accounting <ul style="list-style-type: none"> • Calculation of gross and net pay |
| <p>LU 8: Implement management models and tools for personnel management</p> | <ul style="list-style-type: none"> • Implement and apply leadership techniques and tools in SMEs • Critically discuss motivational theories used to explain employee performance/behavior • Analyze and evaluate employee behavior in operational situations based on motivational theories • Reflect on one's own leadership behavior | <ul style="list-style-type: none"> • Motivation theories <ul style="list-style-type: none"> • Job satisfaction • Images of man • Personality and Types of employee • Leadership theories and models |

| Learning Unit (LU) | Competences | Learning Content |
|--|--|--|
| LU 9: Analyze and optimize human resources and personnel management | <ul style="list-style-type: none"> Analyze human resources and personell management processes with regard to optimization possibilities and propose measures for optimization | <ul style="list-style-type: none"> Complex operational problems for analysis and optimization of the human resources and personnel management in SMEs |

4.5 Qualifications of trainers in SMEs (Module 5)

4.5.1 Overview of Learning Units (Module 5)

| No. | Learning Unit (LU) | Duration (h) | Adoption (h) |
|-----|---|--------------|--------------|
| 1 | Check Training requirements and plan training | 16 | |
| 2 | Prepare Training and recruit trainees | 24 | |
| 3 | Carry out Training | 60 | |
| 4 | Complete Training | 16 | |
| | Total | 116 | |

4.5.2 Learning Units – Competences – Learning Content (Module 5)

| Learning Unit (LU) | Competences | Learning Content |
|--|--|--|
| <p>LU 1: Check Training requirements and plan training</p> | <ul style="list-style-type: none"> • Verify the basic requirements for training in a company in terms of professional and educational criteria as well as legislation • Identify and evaluate the possibilities of training planning | <ul style="list-style-type: none"> • Advantages and benefits of training (e.g. reducing the shortage of skilled workers through systematic qualification) • Costs of training, especially in comparison to hiring new skilled workers • Personnel planning, training planning and determination of personnel requirements • Legal provisions for training • General and vocational training system (overview and interfaces) • Suitability of the training personnel and the training company |
| <p>LU 2: Prepare Training and recruit trainees</p> | <ul style="list-style-type: none"> • Create and critically discuss the preparation of a training program in terms of professional and educational issues • Critically discuss, select, and employ trainees | <ul style="list-style-type: none"> • Training regulations (structure, content and examination requirements) • Creating a company training plan • Co-determination of trainees • Opportunities for cooperation in training • Planning and implementation of selection and recruitment procedures (e.g. analysis of application documents, trial work, job interviews, assessment centers) • Conclusion of a training contract • Planning and carrying out parts of the training abroad |

| Learning Unit (LU) | Competences | Learning Content |
|-----------------------------|---|--|
| LU 3: Carry out Training | <ul style="list-style-type: none"> • Distinguish and apply training methods and instruments • Plan, apply, and evaluate progress monitoring activities • Analyze and evaluate diverse target groups | <ul style="list-style-type: none"> • Learning prerequisites, learning support, learning culture • Different training groups (target groups) • Trainers as learning facilitators • Didactics, methodology and media • Appreciation and feedback • Planning and organization of the probationary period • Use of typical work tasks for training purposes • Dealing with trainees' learning difficulties • Supporting high-performing trainees • Personal development of trainees • Conflict management • Teamwork |
| LU 4: Complete Training | <ul style="list-style-type: none"> • Plan and implement training completion in accordance with the company, professional, and educational criteria • Identify career opportunities and carry out systematic staff development | <ul style="list-style-type: none"> • Planning and preparation for the examination • Assessment and certification • Strategic personnel development through training • Employee retention by highlighting career opportunities for trainees |

5 Examination requirements

The examination is divided into a written and an oral examination.

5.1 Information on the procedure for the written examination

The written examination consists of four examination components, each of which contains open examination tasks that are derived from the description of operational situations. In detail, the tasks have the following references and characteristics.

| Part No. | Reference to areas of activity... | ... in combination with | Duration (h) |
|----------|---|--|--------------|
| 1 | “Analyzing and promoting the competitiveness of companies acting sustainably” and “Designing marketing according to a sustainability-oriented strategy” | Analyzing and optimizing processes from a business perspective | 180 min. |
| 2 | Organizing business accounting, controlling as well as financing and investment considering sustainability | Analyzing and optimizing business processes | 180 min. |
| 3 | Designing human resources management and leading employees | Analyzing and optimizing processes from a business perspective | 180 min. |
| 4 | Qualifications of trainers in SMEs | | 180 min. |

5.2 Information on the procedure for the oral examination

The oral examination consists of two examination components. In detail, the tasks have the following references and characteristics.

| Part No. | Reference to areas of activity... | Tasks to be mastered ... | Duration (h) |
|----------|---|--|--|
| I | the examinee must choose one of the areas of action I – III | presentation of the solution to a business problem and an expert discussion based on it the task for the presentation is given to him/her by the examination board on the examination date | 30 min. preparation, 10 min. presentation, 30 min examination |
| II | Qualifications of trainers in SMEs | presentation/execution of a practical instruction concept and an expert discussion based on it | Practical part: 15 min. carry out or present a training situation 15 min. reflection/expert discussion |

6 Materials and information about sustainable management for use in the courses

6.1 Practical guidance and tools on greening SMEs

- *Green business guide* (Publication 23 May 2023, 94 pg.)
https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---ifp_seed/documents/publication/wcms_882794.pdf
- *SCORE4Climate: Optimising performance through resource efficiency and circularity.*
The Global SCORE team is launching a new SCORE Training module, SCORE4Climate, which supports SMEs to start their path toward a circular economy. Through presenting key concepts, good practices and practical tools, the module help SMEs identify opportunities and generate innovative solutions to improve resource efficiency, clean production and circularity.
https://www.ilo.org/empent/units/boosting-employment-through-small-enterprise-development/smeproductivity/WCMS_868502/lang--en/index.htm
- *Environmental sustainability in value chain and market system development for decent work.* This guide provides some advice on how to incorporate environmental objectives in Value Chain Development/Market System Development (VCD/MSD) analysis and intervention design. It suggests ways to frame environmental goals and their relation to other objectives, and it outlines entry points and examples on how one can go about it.
https://www.ilo.org/global/topics/green-jobs/publications/WCMS_779348/lang--en/index.htm

6.2 About the challenges of teaching/methods

- *Sustainability training for SMEs* (paper of a research project at the University of Oldenburg, Germany). This paper discusses essential results of a research project at the University of Oldenburg. Under the supervision of the Centre for Lifelong Learning (C3L), the department of Business Informatics/ Very Large Business Application (VLBA) and the ecco consultancy, SME training needs in the context of sustainable management were evaluated and translated into a SME-related qualification concept.
https://www.researchgate.net/publication/283502857_Sustainability_Training_for_SMEs

6.3 The Nature of Sustainability Challenge in Small and Medium Enterprises and its Management

- (Not only interesting for SMEs in Asia!...) a systematic literature review was carried out to explore the insights of the existing knowledge on the nature of environmental sustainability challenges to small and medium enterprises and its management, particularly in the Asian context.

https://mpra.ub.uni-muenchen.de/98418/1/MPRA_paper_98418.pdf

6.4 Sustainability Practices and Performance in European Small-and-Medium Enterprises: Insights from Multiple Case Studies (textbook)

- This paper reports findings from a multiple case study survey aiming to explore new directions for enhancing the sustainability levels demonstrated by European SMEs. Case studies were conducted in SMEs from four European countries (Denmark, Austria, Greece, and the UK) attempting to shed light on the implementation status of sustainability practices within their business core design and suggest ways of transferring such approaches to other SMEs. In this context, three key questions guided the study — What is the current status of sustainability practices by European SMEs?, what are the emerging issues, setbacks and opportunities towards sustainability practices in SMEs?, and what strategies, resources, and competences may facilitate effective sustainability embeddedness in SMEs?

<https://link.springer.com/article/10.1007/s43615-022-00224-3>

6.5 OECD-REPORTS

- [Sustainable Materials Management - Making Better Use of Resources](#)
- [Greenhouse Gas mitigation and materials management](#)
- [Resource productivity](#)
- [Waste prevention and minimization](#)
- [Environmental Policies and Individual Behaviour Change \(EPIC\) Survey 2022](#)

- Sustainable materials management:
 - Case Study on Critical Metals in Mobile Phones
<https://www.oecd.org/env/waste/49805008.pdf>
 - A Sustainable Material Management Case Study – Aluminium
<https://www.oecd.org/env/waste/49804871.pdf>
 - A Sustainable Material Management Case Study – Wood Fibres
<https://www.oecd.org/env/waste/49804908.pdf>
 - Sustainable Management and recovery potential of non-packaging plastic waste from the commercial and private household sectors
<https://www.oecd.org/env/waste/49804957.pdf>

These case studies look at the entire life cycle of materials/products and discuss environmental impacts and policy measures at different stages of the life cycle. Source: <https://www.oecd.org/env/waste/smm.htm>

6.6 United States Environmental Protection Agency

- variety of examples, figures, data and facts: <https://www.epa.gov/smm>

6.7 Federal Ministry for Economic Affairs and Climate Action – Germany SMEs Digital Strategies for the digital transformation

- (...) A study on SMEs commissioned by the Federal Ministry for Economic Affairs and Climate Action shows that innovative SMEs will continue to drive the success behind the 'Made in Germany' trademark. Provided that they embrace new trends, particularly digitisation, and that they find ways of recruiting the skilled labour they need, even in times of a skills shortage, SMEs have every opportunity to remain successful in their chosen specialised niche markets.
<https://www.bmwk.de/Redaktion/EN/Publikationen/Mittelstand/smes-digital-strategies-for-digital-transformation.html>

6.8 Future of Work – What exactly is New Work?

- New Work, Work 4.0, coworking and remote working are just some of the buzzwords associated with changes in our work environments. But what do they mean? And can anyone benefit from New Work?
<https://www.wfb-bremen.de/en/page/bremen-invest/what-is-new-work>

6.9 Train the Trainer in Europe - European Alliance for Apprenticeship (EAfA)

- The European Alliance for Apprenticeships (EAfA) offers four online training modules that are intended to provide insights into the apprenticeship systems within the European Union.
 - EAFA Module 1: Understanding apprenticeships in the EU
<https://ec.europa.eu/social/main.jsp?catId=1147&intPagelId=5440&langId=en>
 - EAFA Module 2: Critical success factors for apprenticeships in the EU
<https://ec.europa.eu/social/main.jsp?catId=1147&intPagelId=5441&langId=en>
 - EAFA Module 3: How to join the European Alliance for Apprenticeships (EAfA)
<https://ec.europa.eu/social/main.jsp?catId=1147&intPagelId=5442&langId=en>
 - Fourth online training: Supporting in-company trainers in SMEs
<https://ec.europa.eu/social/main.jsp?langId=en&catId=1475&furtherNews=yes&newsId=9854>