

**Curriculum at LAB University of Applied Sciences  
2022-2023**

**Bachelor of Business Administration 22S, full-time studies,  
Lappeenranta**

Code	Name	1 y	2 y	3 y	4 y	ECTS total
<b>LLPRLII22S-1001 Common studies</b>						<b>15</b>
AY00BU33	Developing professional competence 1	1				1
AY00BU34	Developing professional competence 2		1			1
AY00BU35	Developing professional competence 3			1		1
A300CE13	Orientation to Sustainability Thinking	2				2
KE00BT61	English for Work	4				4
KR00BU42	Swedish for Work, Spoken	1				1
KR00BU43	Swedish for Work, Written	1				1
KS00BT59	Expert Communication Skills	4				4
<b>LLPRLII22S-1002 Professional Core Competence</b>						<b>75</b>
<b>LLPRLII22S-1003 Common Professional Core Competence</b>						<b>32</b>
AL00CD61	Customer Relations and Marketing	5				5
AL00CD75	Digital Tools	5				5
AL00CD62	Logistics and Supply Chain Management	5				5
AL00CD64	Financial Accounting	5				5
A100CF98	Economics	3				3
AL00CD66	Business Mathematics	4				4
AL00CD77	Basics of Law and Corporation Law	5				5
<b>LLPRLII22S-1004 Profiling Professional Core Competence</b>						<b>43</b>
<b>LLPRLII22S-1005 Law and Financial Management</b>						<b>43</b>
AL00CD80	English for Accounting and Law		4			4
AL00CD76	Managerial Work and Self-Management			5		5
AL00CD79	Labour Law and Payroll		5			5
AL00CD67	Profitability and Budgeting	5				5
AL00CD78	Investment and Financial Law		5			5
AL00CD71	Research and Development			5		5
AL00CD68	Anticipating Future Trends and Innovation Process			5		5
AL00CD58	Project Management and Project Work		5			5
AL00CD69	Entrepreneurship, Transforming Innovations into Sustainable Business		4			4
<b>LLPRLII22S-1006 Marketing, Team Learning</b>						<b>43</b>

AL00CG47	Launching of teamwork		5			5
AL00CD73	Meetings and Presentations	4				4
AL00CD72	Professional Reading	3				3
AL00CD74	Business Writing	3				3
AL00CD82	Methods of teamlearning	4				4
AL00CG54	Organizing teamwork		5			5
AL00CG52	Start up kit for professional literature		4			4
AL00CG48	Building professional competence			3		3
AL00CG53	Innovations challenge		2	1		3
AL00CG49	Growing to expertize			5		5
AL00CG50	Preparing for working life				3	3
<b>LLPRLI22S-1007 Complementary Competence</b>						<b>75</b>
<b>LLPRLI22S-1008 Financial Accounting</b>						<b>0</b>
<b>LLPRLI22S-1009 Good Accounting Practice</b>						<b>20</b>
AL00CJ68	Bookkeeping	3				3
AL00CI85	Financial management processes and systems		5			5
AL00CJ65	Planning the financial statements		4			4
AL00CJ66	Financial statement analysis			5		5
AL00CJ67	Basics of auditing			3		3
<b>LLPRLI22S-1010 Management Accounting</b>						<b>15</b>
AL00CI88	Cost Accounting and Pricing		5			5
AL00CI89	BI, analytics and reporting		5			5
AL00CC36	Advanced Excel and office tools	5				5
AL00CL91	Utilizing strategic thinking in global business simulation			5		5
<b>LLPRLI22S-1011 Financial Markets</b>						<b>15</b>
AL00CI91	Corporate Finance	5				5
AL00CI92	Investment		5			5
AL00CI93	Investments and Financial Planning		5			5
AL00CC11	Expert in the Insurance Sector					0
<b>LLPRLI22S-1012 Taxation</b>						<b>15</b>
AL00CI94	Personal taxation	5				5
AL00CI95	Value added taxation in practice		5			5
AL00CJ69	Corporate taxation		5			5
<b>LLPRLI22S-1013 Auditing</b>						<b>10</b>
AL00CJ70	Audit in practice			5		5
AL00CJ71	Internal audit and control			5		5
<b>LLPRLI22S-1014 Financial Accounting</b>						<b>20</b>
AL00CJ72	Financial statements of other entities			5		5
AL00CJ73	Consolidated Financial Statements and International Accounting Standards			5		5

AL00CJ74	Special Issues of Limited Liability Company and Mergers			5		5
AL00CJ75	Specific Payroll Issues and Applications		5			5
<b>LLPRLI22S-1015 Business Intelligence</b>						<b>15</b>
AL00CJ76	RPA and AI			5		5
AL00CJ77	Data Management and Data Platforms			5		5
AL00CJ78	Data Analytics			5		5
<b>LLPRLI22S-1016 Law</b>						<b>0</b>
<b>LLPRLI22S-1017 Administrative and criminal law</b>						<b>10</b>
AL00CJ52	Administrative and Municipal Law					0
AL00CJ53	Criminal and Procedural Law					0
<b>LLPRLI22S-1018 Trade law</b>						<b>10</b>
AL00CJ54	Intellectual Property Rights					0
AL00CJ55	Market Law and Public Procurements					0
AL00CJ56	International Trade and European Union Law					0
AL00CJ57	The Practical Issues of the Company Law					0
<b>LLPRLI22S-1019 Civil law and law of property</b>						<b>15</b>
AL00CJ58	General Contract Law					0
AL00CJ59	Practical Contract Law			3		3
AL00CJ60	Credit and Guarantee Law					0
AL00CJ61	Family and Inheritance Law					0
<b>LLPRLI22S-1020 Fiscal law</b>						<b>10</b>
AL00CJ62	Personal and International Personal Taxation					0
AL00CJ63	Value added Taxation from the Jurisdictional Perspective					0
AL00CJ64	Corporate Taxation from the Jurisdictional Perspective					0
<b>LLPRLI22S-1021 Labour law</b>						<b>0</b>
AL00CM07	Occupational Safety and Cooperation					0
<b>LLPRLI22S-1022 Marketing, Team Learning</b>						<b>60</b>
<b>LLPRLI22S-1023 Professional themes, 5-15 ect / themes</b>						<b>30</b>
AL00CL57	Knowing the Customer and Business Environment 1		5			5
AL00CL58	Knowing the Customer and Business Environment 2			5		5
AL00CL59	Knowing the Customer and Business Environment 3				5	5
AL00CL60	Innovation, Productization and Branding 1		5			5
AL00CL61	Innovation, Productization and Branding 2			5		5
AL00CL62	Innovation, Productization and Branding 3				5	5
AL00CL63	Creating Profitable Customer Relationships 1		5			5
AL00CL64	Creating Profitable Customer Relationships 2			5		5
AL00CL65	Creating Profitable Customer Relationships 3				5	5
AL00CL66	Management, leadership and entrepreneurship 1		5			5
AL00CL67	Management, leadership and entrepreneurship 2			5		5
AL00CL68	Management, leadership and entrepreneurship 3				5	5

<b>LLPRLII22S-1024 Projects</b>					<b>30</b>	
AL00CL69	Marketing projects 1		10		10	
AL00CL70	Marketing projects 2		3,5	6,5	10	
AL00CL71	Marketing projects 3			6,5	3,5	10
<b>LLPRLII22S-1025 Other studies in LAB (i.e. Language and communication)</b>					<b>0</b>	
AY00CC41	QuantiLAB				0	
AY00CC40	QualiLAB				0	
LA00BR31	Working in a Project - DuuniExpo				0	
AY00CA99	Working in a Project				0	
AY00CC65	Leadership training in Military Service				0	
AY00CG55	Developing Your Learning Skills				0	
AY00CC26	LAB@key				0	
<b>LLPRLII22S-1026 Other University Level Studies</b>					<b>0</b>	
<b>LLPRLII22S-1027 Exchange studies</b>					<b>0</b>	
<b>LLPRLII22S-1028 Practical Training</b>					<b>30</b>	
HA00CD56	Practical Training	2	4	4	10	
HA00BU37	Practical Training 2		4	4	2	10
HA00BU38	Practical Training 3		4	4	2	10
<b>LLPRLII22S-1029 Thesis</b>					<b>15</b>	
AO00BU39	Thesis Planning			5	5	
AO00BU40	Thesis Project			5	5	
AO00BU41	Thesis Report			2,5	2,5	5

### **LLPRLII22S-1001 Common studies: 15 ECTS**

#### **AY00BU33 Developing professional competence 1: 1 ECTS**

##### **Learning outcomes**

The student is able to

- plan their own learning and cooperate in situations related to their own field of studies
- recognize their own competence and the needs to develop them further and to plan their career path observing them
- act as a group member
- operate in the learning environments of LAB University of Applied Sciences
- picture their own field of studies and its future skills
- give feedback on tuition and services and thus participate in the development of education

#### **AY00BU34 Developing professional competence 2: 1 ECTS**

##### **Learning outcomes**

The student is able to

- utilize various learning opportunities in curriculum

- recognize and aim their own competences to be in level with the future career requirements
- create a study plan that supports the future career goal
- give feedback on tuition and services and thus participate in the development of education

### **AY00BU35 Developing professional competence 3: 1 ECTS**

#### **Learning outcomes**

The student is able to

- identify themselves as a learner and develop their own learning skills
- evaluate innovative or alternative future competences required in their own field
- recognize and aim their own competences to be in level with the future career requirements
- masters the professional concepts of their own field and is able to point out their competencies during job recruitment processes
- give feedback on tuition and services and thus participate in the development of education

### **A300CE13 Orientation to Sustainability Thinking: 2 ECTS**

#### **Learning outcomes**

Identify and define central concepts and frameworks related to sustainability. Recognize the interconnectedness of economic, social and environmental sustainability issues. Understand and develop own individual role in driving sustainability.

#### **Evaluation criterias**

Level 1

Pass-Fail

### **KE00BT61 English for Work: 4 ECTS**

#### **Learning outcomes**

Proficiency level: B2

The student is able to

- communicate clearly and effectively in different generic and field-specific workplace situations both orally and in writing
- find, evaluate and use information effectively
- function collaboratively in international working environments.

### **KR00BU42 Swedish for Work, Spoken: 1 ECTS**

#### **Learning outcomes**

The student is able to

- convey and validate arguments
- use vital field-specific vocabulary
- communicate essential matters about their education, work experience and tasks
- present their field-specific operational environment
- communicate in various working life situations in Swedish.

---

The student completes the Public Administration Language Test in Swedish.

### **KR00BU43 Swedish for Work, Written: 1 ECTS**

#### **Learning outcomes**

The student is able to

- use vital field-specific vocabulary
- communicate essential matters about their education, work experience and tasks
- understand and produce various short texts related to studies and working life
- acquire information on their field in Swedish
- use online dictionaries.

The student completes the Public Administration Language Test in Swedish.

### **KS00BT59 Expert Communication Skills: 4 ECTS**

#### **Learning outcomes**

Proficiency level: C2

The student masters Finnish language as a mother tongue in all professional spoken and written communication situations.

### **LLPRLII22S-1002 Professional Core Competence: 75 ECTS**

### **LLPRLII22S-1003 Common Professional Core Competence: 32 ECTS**

### **AL00CD61 Customer Relations and Marketing: 5 ECTS**

#### **Learning outcomes**

The student is able to

- determine the key concepts of marketing and customer-oriented business
- identify the phases of a marketing and sales process
- recognise customer needs and understand their significance for the success of a company

### **AL00CD75 Digital Tools: 5 ECTS**

#### **Learning outcomes**

The student is able to

- utilise essential office applications in their studies
- utilise cloud services as part of team work
- function in an online learning environment

### **AL00CD62 Logistics and Supply Chain Management: 5 ECTS**

#### **Learning outcomes**

Student is able to

- use basic concepts of logistics and supply chain management.
- the principles of value chain formation.
- identify the impact of logistics and supply chains on the company's profitability and competitiveness.
- describe the importance of customer orientation and stakeholder cooperation throughout the supply chain.

### **AL00CD64 Financial Accounting: 5 ECTS**

#### **Learning outcomes**

The student is able to

- take care of the accounting of a small company and draw up the financial statements
- understand the principles of VAT
- recognise how product costs are formed and apply this knowledge in the analysis of company profitability

### **A100CF98 Economics: 3 ECTS**

#### **Learning outcomes**

By the end of the course, students will be able to describe the principles of modern market economy. Students will be able to explain the basic concepts of microeconomics and macroeconomics and can apply models of consumer, firm, markets and economy in simple situations. In addition, students can analyze the role and consequences of monetary and fiscal policy.

#### **Evaluation criterias**

Level 1

Grade 0-5, evaluation 0-100 points, Moodle exam 100%

### **AL00CD66 Business Mathematics: 4 ECTS**

#### **Learning outcomes**

Student is able to

- understand common mathematical methods used in real business life and when to use them.
- practice critical thinking and handles the problem solving skills.
- find and utilise up to date information.
- find confidence by gaining routine of calculation.

### **AL00CD77 Basics of Law and Corporation Law: 5 ECTS**

#### **Learning outcomes**

The student will be able to

- The basics of the Finnish legal system, legal subjects and legal relations.
- use legal sources and search for information.
- take into account the main legal risks and opportunities in business when planning business operations.
- understand the legal responsibilities and powers associated with partnerships, limited liability companies and cooperatives.
- the different types of companies.

- how to set up a suitable form of company or to act as a trade name entrepreneur

### **LLPRLII22S-1004 Profiling Professional Core Competence: 43 ECTS**

### **LLPRLII22S-1005 Law and Financial Management: 43 ECTS**

### **AL00CD80 English for Accounting and Law: 4 ECTS**

#### **Learning outcomes**

Proficiency level: B2

The student is able to

- interpret and analyse authentic professional texts in English
- identify the main content points in texts and find information that they need
- adopt and use professional terminology
- use different techniques to enhance reading
- prepare summaries and presentations in English
- communicate with clients.

### **AL00CD76 Managerial Work and Self-Management: 5 ECTS**

#### **Learning outcomes**

Students knows:

- key management & leadership models and methods.
- the characteristics of modern management & leadership and the importance of the organization of the work community.
- the diverse field of responsibilities of managers and their own role in it.
- how to build self-management and resilience

### **AL00CD79 Labour Law and Payroll: 5 ECTS**

#### **Learning outcomes**

The student is able to

draw up an employment contract and know the significance of a collective agreement in an employment relationship

describe the rights and obligations of the employee and the employer

describe the main features of the Working Hours Act and the Annual Leave Act

apply the norms related to payroll and perform payroll tasks

### **AL00CD67 Profitability and Budgeting: 5 ECTS**

#### **Learning outcomes**

The student is able to



- produce cost-volume-profit analyses
- identify cost drivers and apply cost data in price setting
- draw up budgets and define the budgeting process

### **AL00CD78 Investment and Financial Law: 5 ECTS**

#### **Learning outcomes**

The student will be able to

- the disclosure requirements related to investment and the context of investment advice.
- the regulation of securities and banking law.
- securities under the Securities Markets Act and their marketing, offering and listing.
- the regulation of bank solvency.
- regulation of the bank's relationship with its customers, credit agreements and maturity.
- regulation of lending and collateral.
- the position of creditors in enforcement, bankruptcy and reorganisation situations.

### **AL00CD71 Research and Development: 5 ECTS**

#### **Learning outcomes**

The student is able to

- obtain, utilise and assess R&D-related information and their sources critically
- follow the rules of ethical principles applied in all research activities
- use the most typical research and development methods of their own field
- write a scientific report and is familiar with the requirements for language and style and how to document the sources

### **AL00CD68 Anticipating Future Trends and Innovation Process: 5 ECTS**

#### **Learning outcomes**

The student is able to

- anticipate the changes in their own operational environment
- utilise the futures research materials produced by national and international societies in their own field of studies
- use the terminology and methods of futures research in the research and development of their own field

### **AL00CD58 Project Management and Project Work: 5 ECTS**

#### **Learning outcomes**

Student is able to

- plan, implement and evaluate a project
- use the methods and participatory tools used in project management
- apply innovative project solving

### **AL00CD69 Entrepreneurship, Transforming Innovations into Sustainable Business: 4 ECTS**

**Learning outcomes**

Student is able to

- understand entrepreneurship through personal development
- find and utilize different customer oriented business opportunities
- evaluate profitability of business idea
- develop business models

**LLPRLII22S-1006 Marketing, Team Learning: 43 ECTS****AL00CG47 Launching of teamwork: 5 ECTS****Learning outcomes**

Students are able to:

- independently take responsibility for reading professional literature
- Procure customer projects together with the rest of the team
- student understands the basics of economic planning and monitoring
- to be active in team week ballmates and workouts

**AL00CD73 Meetings and Presentations: 4 ECTS****Learning outcomes**

The student is able to:

- prepare and give oral presentations in English
- act naturally and convincingly in front of an audience
- communicate fluently in various professional conversation and negotiation situations
- implement meeting practices and produce meeting documents.

**AL00CD72 Professional Reading: 3 ECTS****Learning outcomes**

Proficiency level: B2

Students are able to

- comprehend, analyze and summarize authentic professional texts in English
- learn and master strategies for expanding professional vocabulary
- use strategies for effective reading.

**AL00CD74 Business Writing: 3 ECTS****Learning outcomes**

Proficiency level: B2

The student is able to:

- interpret business transaction documents
- use field-specific business terminology and style of writing
- prepare clear and accurate business messages in correct English
- prepare explicit and effective texts for use within and outside the organization, and to meet the

communicative needs.

### **AL00CD82 Methods of teamlearning: 5 ECTS**

#### **Learning outcomes**

Students are able to:

- participate in group discussion (dialog) and understand what types of methods are used in team learning
- knows and can use related books and other materials in their own work
- understands the importance of self-management as part of team learning
- can set goals for their activities

### **AL00CG54 Organizing teamwork: 5 ECTS**

#### **Learning outcomes**

Students are able to:

- organise and develop teamwork
- identify personal behaviors
- understand the stages of the team trajectory
- apply personal strengths using team strengths

### **AL00CG52 Start up kit for professional literature: 4 ECTS**

#### **Learning outcomes**

Students are able to:

- independently search for theory sources that serve your own competence goals
- document the things they learned in essay format
- manage your own time and create reading plans
- understands the role of marketing in the business field

### **AL00CG48 Building professional competence: 3 ECTS**

#### **Learning outcomes**

Students are able to:

- refine career goals by interest
- to grow professional skills by design
- create a personal career path for post-study

### **AL00CG53 Innovations challenge: 3 ECTS**

#### **Learning outcomes**

Students are able to:

- act at time pressure productively
- create value for the sponsor
- create solutions for businesses through a challenging and time-pressurised mandate

**AL00CG49 Growing to expertize: 5 ECTS****Learning outcomes**

Students are able to:

- create professional networks
- understands the importance of professional networks
- apply research methods
- take advantage of the methods in the thesis process

**AL00CG50 Preparing for working life: 3 ECTS****Learning outcomes**

Students are able to:

- assess and anticipate future capacity in the transition to work
- detect and patch potential skills deficiencies
- understand the trends and scenarios of the future of the marketing field
- utilize professional networks for post-graduation career

**LLPRLII22S-1007 Complementary Competence: 75 ECTS****LLPRLII22S-1008 Financial Management: 0 ECTS****LLPRLII22S-1009 Good Accounting Practice: 20 ECTS****AL00CJ68 Bookkeeping: 3 ECTS****Learning outcomes**

The student is able to

- describe the different stages of accounting and manage bookkeeping taking into account the value added tax
- allocate expenses and revenues into accounting periods and understand their significance in the formation of the result
- utilise financial management software in accounting

**AL00CI85 Financial management processes and systems: 5 ECTS****Learning outcomes**

The student is able to:

- clarify the principles and concepts of ERP, and identify the tasks and processes of financial management as part of comprehensive management control and the order-to-delivery process.
- describe invoice practices and utilize the ledger as part of accounting and financial information systems.
- model the financial management process, assess the level of digitalization and identify areas for improvement.
- perform digital financial management, purchase ledger and e-invoicing tasks with representative declarations.

**AL00CJ65 Planning the financial statements: 4 ECTS****Learning outcomes**

The student is able to

- prepare financial statements in accordance with the Accounting Act and Decree and corporate laws
- use the methods of financial statement planning in tax planning
- prepare tax declarations on the basis of financial statements

**AL00CJ66 Financial statement analysis: 5 ECTS****Learning outcomes**

Student is able to

- interpret company's operations and its financial prerequisites
- utilise different sources and software in compiling the financial statement analysis

**AL00CJ67 Basics of auditing: 3 ECTS****Learning outcomes**

The student is able to

- describe the audit process and understand its significance
- compile the necessary material for the audit
- interpret audit related reports

**LLPRLII22S-1010 Management Accounting: 15 ECTS****AL00CI88 Cost Accounting and Pricing: 5 ECTS****Learning outcomes**

The student is able to:

- use and apply different cost accounting methods
- apply cost based pricing for products and services and identify the elements of profitable pricing

**AL00CI89 BI, analytics and reporting: 5 ECTS****Learning outcomes**

The student is able to:

- describe key concepts related to business intelligence (BI) as well as requirements and analysis methods of a data analyst
- produce, analyze and visualize data to support decision making
- utilize data visualization and analysis tools

**AL00CC36 Advanced Excel and office tools: 5 ECTS****Learning outcomes**

The student is able to

- utilize Excel and office applications in a versatile and efficient way for practical work tasks and

problem solving

- develop functional tools for everyday routines and analyze the efficiency and maintainability of different solutions
- make integrated use of Excel and office applications for reporting and visual presentations

### **AL00CL91 Utilizing strategic thinking in global business simulation: 5 ECTS**

#### **Learning outcomes**

Students are able to:

- understand how strategic business decisions affect the success of a company operating in a global marketplace
- operate in a highly competitive market and interpret the cause-and-effect relationships of business
- utilize the company's financial and other reports in its business decisions
- work in a virtual team as part of the company's management team
- analyze the company's external operating environment and internal efficiency
- formulate a coherent strategy and implement it through operational decisions

### **LLPRLI22S-1011 Financial Markets: 15 ECTS**

#### **AL00CI91 Corporate Finance: 5 ECTS**

##### **Learning outcomes**

Student is able to

- assess the company's financing needs and understand methods related to working capital management
- find financing for the company from the financial markets
- compare different sources and forms of financing
- integrate supply chain's financing, purchasing and sales processes
- assess and hedge against financial risks

#### **AL00CI92 Investment: 5 ECTS**

##### **Learning outcomes**

The student is able to

- do fundamental analysis of stocks
- evaluate risk and return of a stock portfolio
- assess the risks and return in other asset classes such as fixed income instruments

#### **AL00CI93 Investments and Financial Planning: 5 ECTS**

##### **Learning outcomes**

Student is able to

- prepare investment calculations and analyse the return of the investments
- draw up financial plans and forecasts
- asses and manage investment risks

**AL00CC11 Expert in the Insurance Sector: 5 ECTS****Learning outcomes**

The student is able to

- define the factors affecting the insurance business
- choose the insurance portfolio based on a customer's needs
- act in different kinds of customer encounters

**LLPRLII22S-1012 Taxation: 15 ECTS****AL00CI94 Personal taxation: 5 ECTS****Learning outcomes**

The student is able to

seek tax-related information independently and apply it to practical situations and know the tax procedure

clarify the structure of the income tax system and the division of sources of income

calculate the income taxes of a natural person on capital and earned income

handle the taxation of owners of different types of companies

handle taxation of different types of investments

describe the principles of transfer taxation, real estate taxation and inheritance and gift taxation

**AL00CI95 Value added taxation in practice: 5 ECTS****Learning outcomes**

The student is able to

apply VAT legislation in different accounting situations and is familiar with both domestic and foreign trade VAT practices

handle the special situations of VAT in domestic trade

apply VAT regulations to practical accounting work and reporting

**AL00CJ69 Corporate taxation: 5 ECTS****Learning outcomes**

The student is able to:

- calculate the taxable earning and apply business income tax law in various accounting situations
- calculate net assets in accordance with the act of valuation of the assets
- search for information related to the tax procedure and apply it in practice
- clarify the main principles of international corporate taxation

**LLPRLII22S-1013 Auditing: 10 ECTS****AL00CJ70 Audit in practice: 5 ECTS****Learning outcomes**

The student is able to

- handle special issues related to auditing
- clarify the legislation regulating the audit industry
- perform the steps of the audit process in accordance with ISA standards
- describe the operating principles of tax auditing

**AL00CJ71 Internal audit and control: 5 ECTS****Learning outcomes**

The student is able to:

- clarify the steps of implementing the internal audit process
- evaluate the results of the audit
- develop the company's internal control and operations

**LLPRLII22S-1014 Financial Accounting: 20 ECTS****AL00CJ72 Financial statements of other entities: 5 ECTS****Learning outcomes**

The student is able to:

- clarify and handle special issues related to the accounting and financial statements of a non-profit association, a foundation, a housing company and a cooperative

**AL00CJ73 Consolidated Financial Statements and International Accounting Standards: 5 ECTS****Learning outcomes**

The student is able to:

- clarify the concepts and obligations related to the group
- enter group eliminations and prepare the consolidated financial statements
- combine associated companies and joint ventures in the consolidated financial statements
- utilise standards related to international financial statements such as IFRS and US Gaap

**AL00CJ74 Special Issues of Limited Liability Company and Mergers: 5 ECTS****Learning outcomes**

The student is able to:

- deal with special issues related to a limited liability company, for example establishment, profit distribution, loss of equity and going concern
- handle various corporate restructuring situations such as mergers and divisions in accounting and taxation



- 
- understand business type and generational changes in accounting and taxation

### **AL00CJ75 Specific Payroll Issues and Applications: 5 ECTS**

#### **Learning outcomes**

The student is able to:

- handle payroll tasks manually and using software
- apply payroll norms widely
- clarify principles for calculating holiday payroll
- utilise principles of reimbursement of domestic and foreign travel expenses

### **LLPRLII22S-1015 Business Intelligence: 15 ECTS**

#### **AL00CJ76 RPA and AI: 5 ECTS**

#### **Learning outcomes**

The student is able to

- understand RPA and AI concepts, and its value proposition
- is able to identify potential automation examples and draw up a plan for an implementation
- use RPA and AI tools

#### **AL00CJ77 Data Management and Data Platforms: 5 ECTS**

#### **Learning outcomes**

The student is able to

- find solutions to business data management, data storages and data sharing in various platforms
- work in the process to model an Entity Relationship diagram
- use data management system services and understands their purpose of use
- master relational database concepts and design
- use basic Structural Query Language, SQL commands
- create a simple relational database based on specified requirements
- data warehousing technologies, usage and restrictions
- data preparation (preprocessing) for analysis, Extract, Transform, Load (ETL) process to integrate data from multiple sources

#### **AL00CJ78 Data Analytics: 5 ECTS**

#### **Learning outcomes**

The student is able to

- assess the relevance and accuracy of the data
- identify the possibilities of utilizing data analytics and AI in business
- utilize methods and tools of predictive analytics and AI in forecasting

#### **LLPRLII22S-1016 Law: 0 ECTS**

---

**LLPRLII22S-1017 Administrative and criminal law: 10 ECTS****AL00CJ52 Administrative and Municipal Law: 5 ECTS****Learning outcomes**

The student will be able to:

- the essential requirements of administrative procedure and good governance.
- identify the key elements of the judicial redress system.
- apply his/her knowledge to typical administrative law situations.
- describe the main functions of a municipality.
- the system of local government representatives and the basics of municipal decision-making, management and authority.
- the general principles of municipal decision-making, management and authority and the regulation of municipal finances

**AL00CJ53 Criminal and Procedural Law: 5 ECTS****Learning outcomes**

The student will be able to:

- general doctrines of criminal law
- Identify the main types of offences and their constituent elements, as well as the most common types of offences.
- the main principles of criminal and civil procedure, the conduct of proceedings, summary procedure and applications

**LLPRLII22S-1018 Trade law: 10 ECTS****AL00CJ54 Intellectual Property Rights: 3 ECTS****Learning outcomes**

The student will be able to:

- the main data protection legislation and its implications in the employment relationship and in business.
- assess the marketing and competition law implications of intellectual property rights for business.
- exploit IPR rights and avoid infringing the protected rights of others (in particular digital IPR)

**AL00CJ55 Market Law and Public Procurements: 5 ECTS****Learning outcomes**

The student will be able to:

- general marketing regulations, consumer protection marketing regulations, national regulations on competition between businesses and marketing legislation.
- the basics of public procurement and knowledge of the legislation in this field and the procurement procedure related to public procurement.

**AL00CJ56 International Trade and European Union Law: 5 ECTS**

**Learning outcomes**

The student will be able to:

- apply EU law in practical business
- the main content of the European Union legal system, in particular the sources and interpretation of internal market law and EU law
- the basic structures and functions of the EU
- international law, contract models and terms of delivery in the context of foreign trade.
- key legal concepts related to export and import trade

**AL00CJ57 The Practical Issues of the Company Law: 2 ECTS****Learning outcomes**

The student will be able to:

- act in a corporate governance capacity.
- The practical and specific management of a limited company, a public limited company, a housing company.
- the organisation of other types of companies, foundations and associations.

**LLPRLII22S-1019 Civil law and law of property: 15 ECTS****AL00CJ58 General Contract Law: 3 ECTS****Learning outcomes**

The student will be able to:

- the general principles of contract law and the regulation of commercial contracts in movable goods
- in particular, the rights and obligations of the parties to a commercial contract in consumer and commercial transactions
- identify contractual risks, contractual liability and liability for damages in a contractual relationship and the principles of general tort law

**AL00CJ59 Practical Contract Law: 3 ECTS****Learning outcomes**

The student will be able to:

- the main types of contracts used in business and the legal problems associated with them.
- The role of the contract in business operations.
- draft the main types of contracts used in business and understand the importance of the contract for the parties to the contract.
- be aware of the risks associated with contracts and be able to prepare for them

**AL00CJ60 Credit and Guarantee Law: 5 ECTS****Learning outcomes**

The student will be able to:

- the basics of corporate lending and collateral
- key banking regulations, financing and payment instruments
- basic concepts of securities law

- the position of debtors and creditors in enforcement, bankruptcy and reorganisation situations

### **AL00CJ61 Family and Inheritance Law: 4 ECTS**

#### **Learning outcomes**

Student is able to:

- understand the basics of Finnish relationship law, especially rights between the relationship's parties as well as their responsibilities and wealth relations.
- understand the basics of inheritance- and gift taxation.

### **LLPRLII22S-1020 Fiscal law: 10 ECTS**

### **AL00CJ62 Personal and International Personal Taxation: 4 ECTS**

#### **Learning outcomes**

The student will be able to:

- the basic principles of the income tax system
- the division of income into capital and earned income and the principles of tax calculation
- the basics of the taxation procedure and the taxation of income earned outside Finland
- taxation in Finland of foreigners working in Finland
- the main content and meaning of tax treaties and how to apply them

### **AL00CJ63 Value added Taxation from the Jurisdictional Perspective: 2 ECTS**

#### **Learning outcomes**

The student will be able to:

- the basic principles of the Finnish VAT system and its links with EU VAT legislation
- the basic principles of VAT, rates of VAT, the deduction system, the principles of becoming a taxable person

### **AL00CJ64 Corporate Taxation from the Jurisdictional Perspective: 4 ECTS**

#### **Learning outcomes**

The student will be able to

- the principles and main provisions of corporate and transfer taxation
- calculate net wealth, manage the taxability of income and the deductibility of expenses and the calculation of taxable income
- income and expenditure amortisation and know the provisions
- the treatment of business income of sole traders and partners in a group

### **LLPRLII22S-1021 Labour law: 0 ECTS**

### **AL00CM07 Occupational Safety and Cooperation: 2 ECTS**

#### **Learning outcomes**

student will be able to:

- the employer's obligations in organizing cooperation, safety at work and occupational health care
- privacy regulations in the workplace.
- how to act responsibly in working life in accordance with the rules on safety at work
- the provisions on equality and non-discrimination in employment and knowledge of unemployment benefits and social security contributions

### **LLPRLII22S-1022 Marketing, Team Learning: 60 ECTS**

### **LLPRLII22S-1023 Professional themes, 5-15 ect / themes: 30 ECTS**

### **AL00CL57 Knowing the Customer and Business Environment 1: 5 ECTS**

#### **Learning outcomes**

Students are able to:

- create customer understanding on a need-oriented basis
- assess the customer's needs and outline the purchase decision process
- assess the operating environment (e.g. PESTEL)
- apply marketing research methods
- do competitor analysis

### **AL00CL58 Knowing the Customer and Business Environment 2: 5 ECTS**

#### **Learning outcomes**

Students are able to:

- create customer understanding on a need-oriented basis
- assess the customer's needs and outline the purchase decision process
- assess the operating environment (e.g. PESTEL)
- apply marketing research methods
- do competitor analysis

### **AL00CL59 Knowing the Customer and Business Environment 3: 5 ECTS**

#### **Learning outcomes**

Students are able to:

- create customer understanding on a need-oriented basis
- assess the customer's needs and outline the purchase decision process
- assess the operating environment (e.g. PESTEL)
- apply marketing research methods
- do competitor analysis

### **AL00CL60 Innovation, Productization and Branding 1: 5 ECTS**

#### **Learning outcomes**

Students are able to:

- innovation process
- understands the importance of products and brands
- apply innovation methods and productization and branding tools

-pricing process and know how to apply pricing methods

### **AL00CL61 Innovation, Productization and Branding 2: 5 ECTS**

#### **Learning outcomes**

Students are able to:

- innovation process
- understands the importance of products and brands
- apply innovation methods and productization and branding tools
- pricing process and know how to apply pricing methods

### **AL00CL62 Innovation, Productization and Branding 3: 5 ECTS**

#### **Learning outcomes**

Students are able to:

- innovation process
- understands the importance of products and brands
- apply innovation methods and productization and branding tools
- pricing process and know how to apply pricing methods

### **AL00CL63 Creating Profitable Customer Relationships 1: 5 ECTS**

#### **Learning outcomes**

Students are able to:

- understands the key processes of value switching
- understands sales work and customer relationship management
- apply marketing communications and value chain thinking as part of marketing

### **AL00CL64 Creating Profitable Customer Relationships 2: 5 ECTS**

#### **Learning outcomes**

Students are able to:

- understands the key processes of value switching
- understands sales work and customer relationship management
- apply marketing communications and value chain thinking as part of marketing

### **AL00CL65 Creating Profitable Customer Relationships 3: 5 ECTS**

#### **Learning outcomes**

Students are able to:

- understands the key processes of value switching
- understands sales work and customer relationship management
- apply marketing communications and value chain thinking as part of marketing

### **AL00CL66 Management, leadership and entrepreneurship 1: 5 ECTS**

**Learning outcomes**

Students are able to:

- versally understand different aspects of management
- lead himself and his own use of time
- knows the basics and dynamics of team management
- to grow corporate competence and entrepreneurial attitude
- understands the importance of managerial work
- knows the principles of an effective organization

**AL00CL67 Management, leadership and entrepreneurship 2: 5 ECTS****Learning outcomes**

Students are able to:

- versally understand different aspects of management
- lead himself and his own use of time
- knows the basics and dynamics of team management
- to grow corporate competence and entrepreneurial attitude
- understands the importance of managerial work
- knows the principles of an effective organization

**AL00CL68 Management, leadership and entrepreneurship 3: 5 ECTS****Learning outcomes**

Students are able to:

- versally understand different aspects of management
- lead himself and his own use of time
- knows the basics and dynamics of team management
- to grow corporate competence and entrepreneurial attitude
- understands the importance of managerial work
- knows the principles of an effective organization

**LLPRLII22S-1024 Projects: 30 ECTS****AL00CL69 Marketing projects 1: 10 ECTS****Learning outcomes**

Students are able to:

- internally learning theory business projects
- incorporate profitability thinking in project reporting
- understands corporate projects as part of commercialization development

**AL00CL70 Marketing projects 2: 10 ECTS****Learning outcomes**

Students are able to:

- internally learning theory business projects
- incorporate profitability thinking in project reporting

-understands corporate projects as part of commercialization development

### **AL00CL71 Marketing projects 3: 10 ECTS**

#### **Learning outcomes**

Students are able to:

- internally learning theory business projects
- incorporate profitability thinking in project reporting
- understands corporate projects as part of commercialization development

### **LLPRLII22S-1025 Other studies in LAB (i.e. Language and communication): 0 ECTS**

### **AY00CC41 QuantiLAB: 3 ECTS**

#### **Learning outcomes**

Student is able to

- acquire, utilise and evaluate information related to her/his thesis
- follow ethical principles related to research integrity
- use quantitative research methods in her/his thesis
- report about research findings in her/his thesis according to academic reporting principles

### **AY00CC40 QualiLAB: 3 ECTS**

#### **Learning outcomes**

Student is able to

- acquire, utilise and evaluate information related to her/his thesis
- follow ethical principles related to research integrity
- use qualitative research methods in her/his thesis
- report about research findings in her/his thesis according to academic reporting principles

### **LA00BR31 Working in a Project - DuuniExpo: 5 ECTS**

#### **Learning outcomes**

For 1.-2. year students learning outcomes for early study phase are applied, and for 3.-4. year students learning outcomes for the graduation phase.

Early-skill stage/learning outcomes:

The student is able to:

- use the concepts related to the project topic and theme and shows familiar with the paternity-related project data base
- describe the rationale, needs and criteria for project activities
- work in projects in accordance with the administration
- apply professional methods and working practices related to the project topic
- operate safely, ethically and customer-oriented project
- action required by the project in interactive situations
- operate safely, ethically and customer-oriented project



Graduation competence/learning outcomes:

The student is able to:

- use the concepts related to the project in a coherent and justify their actions on the basis of the knowledge base
- find starting points, needs and criteria for project activities
- to act purposefully, to assess the activity and make suggestions for improvement
- applied to the project a variety of different techniques, methods and ways of working
- operate safely, ethically and customer-oriented
- to act responsibly and in a target group and as otherwise required by the project in interactive situations

### **AY00CA99 Working in a Project: 5 ECTS**

#### **Learning outcomes**

For 1.-2. year students learning outcomes for early study phase are applied, and for 3.-4. year students learning outcomes for the graduation phase.

Early-skill stage/learning outcomes:

The student is able to:

- use the concepts related to the project topic and theme and shows familiar with the paternity-related project data base
- describe the rationale, needs and criteria for project activities
- work in projects in accordance with the administration
- apply professional methods and working practices related to the project topic
- operate safely, ethically and customer-oriented project
- action required by the project in interactive situations
- operate safely, ethically and customer-oriented project

Graduation competence/learning outcomes:

The student is able to:

- use the concepts related to the project in a coherent and justify their actions on the basis of the knowledge base
- find starting points, needs and criteria for project activities
- to act purposefully, to assess the activity and make suggestions for improvement
- applied to the project a variety of different techniques, methods and ways of working
- operate safely, ethically and customer-oriented
- to act responsibly and in a target group and as otherwise required by the project in interactive situations

### **AY00CC65 Leadership training in Military Service: 5 ECTS**

#### **Learning outcomes**

Leadership skills in military service.

### **AY00CG55 Developing Your Learning Skills: 3 ECTS**

#### **Learning outcomes**

Student knows

- his/her metaskills related to learning
- his/her strengths and weaknesses
- how to find tools to improve his/her learning skills

### **AY00CC26 LAB@key: 1 ECTS**

#### **Learning outcomes**

Student is able to

- use diverse digital tools and learning environments
- evaluate own professional development

### **LLPRLII22S-1026 Other University Level Studies: 0 ECTS**

### **LLPRLII22S-1027 Exchange studies: 0 ECTS**

### **LLPRLII22S-1028 Practical Training: 30 ECTS**

### **HA00CD56 Practical Training: 10 ECTS**

#### **Learning outcomes**

The student is able to

- describe work-related phenomena and use related concepts
- act in a productive way, following the practices of the workplace and the ethical principles of the profession
- use the techniques, work methods, models and processes that they have learnt
- act in a customer-oriented way in interactive situations in the workplace and in the cooperation network
- evaluate and develop their own competence in the work done in practical training

### **HA00BU37 Practical Training 2: 10 ECTS**

#### **Learning outcomes**

The student is able to

- describe work-related phenomena and use related concepts
- act in a productive way, following the practices of the workplace and the ethical principles of the profession
- use the techniques, work methods, models and processes that they have learnt
- act in a customer-oriented way in interactive situations in the workplace and in the cooperation network
- evaluate and develop their own competence in the work done in practical training

### **HA00BU38 Practical Training 3: 10 ECTS**

#### **Learning outcomes**

The student is able to

- describe work-related phenomena and use related concepts

- act in a productive way, following the practices of the workplace and the ethical principles of the profession
- use the techniques, work methods, models and processes that they have learnt
- act in a customer-oriented way in interactive situations in the workplace and in the cooperation network
- evaluate and develop their own competence into the work done in practical training

### **LLPRLII22S-1029 Thesis: 15 ECTS**

### **AO00BU39 Thesis Planning: 5 ECTS**

#### **Learning outcomes**

The student is able to:

- describe the objectives and core contents of their thesis
- plan and describe the stages of the thesis process
- take into account the possible research permit and copyright issues.

### **AO00BU40 Thesis Project: 5 ECTS**

#### **Learning outcomes**

The student is able to:

- implement the thesis on the basis of an approved thesis plan.

### **AO00BU41 Thesis Report: 5 ECTS**

#### **Learning outcomes**

The student is able to:

- present the results or output of their thesis
- report on their thesis in writing in accordance with the thesis guidelines of LAB University of Applied Sciences
- write a maturity test.