



**Współfinansowane przez
Unię Europejską**

Memorandum of Understanding

1. Objectives of the Memorandum of Understanding

The Memorandum of Understanding forms the framework for cooperation between the competent institutions. It aims to establish mutual trust between the partners. In this Memorandum of Understanding partner organisations mutually accept their respective criteria and procedures for quality assurance, assessment, validation and recognition of knowledge, skills and competence for the purpose of transferring credit. The Intermediate Organization therefore acts on behalf of the economy students' behalf.

2. Organisations signing the Memorandum of Understanding

The Sending Organization:

Zespół Szkół im. gen. S. Kaliskiego w Górze

ul. Armii Polskiej 15a,

56-200 Góra, Poland

represented by **school headmistress Engr. Ewa Gano**

and

The Intermediary Organization, hereinafter referred to as **The Intermediate organization:**

Aplicaproposta Lda, (Bragamob)

Travessa de S. José nº41, 1ºdto - 4710-438 Braga, Portugal

PIC : 948817238 - Organisation ID : E10053700

represented by **Mr. Tiago Costa**

3. Information about the learning mobility

Field	Vocational education and training
Activity type:	Mobility for learners and staff in vocational education and training
Mode:	Physical
Start date:	04/03/2025
End date:	31/03/2025

4. Learning context

At the sending organisation, the participant is currently enrolled in:	
Title of the qualification / profession:	EKA.05
School year / grade:	2024/25, grade 4
Level in the European Qualifications Framework:	Level 4

5. Learning outcomes

The parties have agreed that the following learning outcomes should be achieved during the learning mobility:

Outcome 1: Information to indicate acquired knowledge, skills, competences	
Relevant subject, skill or competence:	Economy Technician
Description:	The student can distinguish between various types of official letters, make internal and external official letters, register them in accordance with the adopted filling system, keep record of the archive and non-archive documents, calculate the sale price including the profitable sales of the producer as well as the trade margin. The student knows how to calculate the sales price including the tax on goods and services, prepare the sales documents such as: a quote, a sale offer, an order, documents giving evidence and letters of amendments of the sale. The learner got familiarised with the issue concerning handling of personal data and employees records. The student knows how to operate the computer software in accounting offices and in accountancy.

Outcome 2: Work planning and work organization	
Relevant subject, skill or competence:	The organization of the workplace according to the applicable requirements of the work ergonomics, health and safety procedures, the fire and environment protection
Description:	Getting acquainted with the job's specificity: the student describes the organizational set up, the function and the business object of the company, where he/she is implementing the traineeships. The organization of the workplace according to the applicable requirements of the work ergonomics, health and safety procedures, the fire and environment protection: the student gets acquainted with the health and safety procedures, the fire and environment protection rules, recognizes the threats to life and health. The learner can name the harmful agents in the workplace and also organize the working place according to the health and safety procedures, the fire and environment protection rules. The student can give the first aid to those injured

	during the accidents at work.
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Outcome 3: Efficient planning and management of the given tasks	
Relevant subject, skill or competence:	Work planning. Organizing the workplace.
Description:	Planning and organizing the work: the learner gets the information concerning the given industry, defines the range of the skills and competences needed to do the job properly and also sets the vocational development objectives. The student learns how to plan and implement the given tasks within the specific time period and also how to monitor the execution of the given tasks and the ways of modifying of the previously planned tasks. The student gains the ability to conduct his/her self-assessment of the completed job. The student respects the principles of the courteousness and ethics and applies the public communication rules at workplace. The students learns the stress management techniques, assertiveness principles in the interpersonal communication, social expressions and greetings in the written and oral communication as well as is creative and open to changes. The student gets acquainted with rules concerning the liability for the actions taken as well rules on the professional secrecy, personal data and intellectual rights protection.

Outcome 4: Office correspondence in an organizational unit	
Relevant subject, skill or competence:	Office documents
Description:	The student distinguishes between various types of official letters, applies the correspondence rules concerning documents and labels drafting. The student learns how to sort out and archive the documentation, identify and prepare the documents concerning the personal data processing as well as comply with the rules relating to handling confidential data.

Outcome 5: Sale	
Relevant subject, skill or competence:	Sale processing
Description:	The student calculates the net and gross price of the product, taxation on goods and services according to various tax rates as well as determines the sales result of the ready-made product and goods. The student draws up the sales documents.

Outcome 6: Accounting and payroll services	
Relevant subject, skill or competence:	Human resource policies in the organizational unit
Description:	The student gets acquainted with the stages and ways of the employees recruitment, identifies the employee's personal files, determines the personal files needed to sign the employment contract as well as the civil and law agreement. The student learns how to draft the job announcements, employment contracts as well as civil and law agreements. Payroll services: the student gets acquainted with the employees' payment system in the organizational unit, distinguishes between various gross pay components, drafts payroll lists and pay slips.

Outcome 7: Public and legal settlements in the organizational unit	
Relevant subject, skill or competence:	Settlements in the inland revenue office
Description:	The student distinguishes between various types of taxes, recognizes the reductions and exemptions, chooses the proper tax return forms and determines the due date of tax settlement concerning direct and indirect taxes.

Outcome 8: Information technology and computer software in the organizational unit	
Relevant subject, skill or competence:	Office software
Description:	The student uses the office software to prepare the purchase, sales and tax documentation, drafts the internal and external office documentation as well as creates documents containing graphics, tables and charts. A servicing of specialist computer software: the student uses the specialist software for bookkeeping and tax records and also for personnel, payroll and insurance services. The learner drafts the HR and payroll documentation using the specialist software.

6. Learning programme and tasks

To achieve the agreed learning outcomes, the participant will complete the following activities and tasks during their mobility activity.

Activity / task 1: Getting acquainted with the work organization – 1st day of work	
Description:	Getting acquainted with; organization of the workplace, the mechanism of the documents circulation in the unit, the internal regulations, the health and safety procedures, the fire and environment protection rules as well as the employees' tasks and the responsibilities. Throughout the entire period of the traineeships, the student: Observes and obeys Health and Safety rules as well as the fire protection rules, observes the work ergonomic rules and organizes the working place according to the health and safety procedures, the fire and environment protection rules. The learner recognizes harmful agents in the workplace. The student gives the first aid to those injured during the accidents at work, if required. The student applies rules concerning the conservation of the hotelier documents as well as complies with the rules related to professional secrecy and also the protection of the personal data. The student communicates using the English language phrases and uses the proper business English terminology, useful during work tasks performance.

Activity / task 2: Office correspondence in an organizational unit - 1st week	
Description:	The student learns various types of official letters, applies the correspondence rules concerning documents and labels drafting. The student learns how to sort out and archive the documentation, identify and prepare the documents concerning the personal data processing as well as comply with the rules relating to handling confidential data.

Activity / task 3: Sale processing – 2nd week	
Description:	The student learns how to calculate the net and gross price of the product, taxation

	on goods and services according to various tax rates as well as determines the sales result of the ready-made product and goods. The student draws up the sales documents.
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Activity / task 4: Human resource policies in the organizational unit – 3rd week	
Description:	The student gets acquainted with the stages and ways of the employees recruitment and identifies the employee's personal files. The learner determines the personal files needed to sign the employment contract as well as the civil and law agreement. The student learns how to draft job announcements, employment contracts as well as civil and law agreements. Payroll services: the student gets acquainted with the employees' payment system in the organizational unit, distinguishes between various gross pay components, drafts payroll lists and pay slips.

Activity / task 5: Settlements in the inland revenue office – 4th week	
Description:	The student distinguishes between various types of taxes, recognizes the reductions and exemptions, chooses the proper tax return forms and determines the due date of tax settlement concerning direct and indirect taxes.

7. Mentoring and monitoring arrangements

By signing this Memorandum of Understanding we confirm that we have discussed the procedures for assessment, documentation, validation and recognition and agree on how it is done. As a minimum, the monitoring and mentoring arrangements will include the following activities:

1. The persons who bear responsibility for the implementation, organization, duration of the traineeships and their evaluation (mentoring and monitoring) are the project coordinator and of the head of practical training department and also the teachers who take care of the students group, during the traineeships. The teachers, who are also the accompanying persons, teach vocational subjects related to students' the profile of learning. The traineeships will be also monitored by the specially designated employee of the intermediary organization – BragaMob. At the end of the traineeships all of them should provide a written account, concerning the quality of traineeships. The Sending Organization in cooperation with the Intermediary Organization, responsible of preparing the survey, which will be carried out in the first half and at the end of the traineeships among: the employers, students, accompanying teachers and the employers of the intermediary organization. Its outcomes will be included in the Final Report statement.
2. Each student will be allocated a carer (a designated employee/an employer in the workplace), whose responsibility will be to provide high-quality traineeships. Before the start of the traineeships all of the parties that is the receiving organizations, the intermediary organization, accompanying teachers and the students will get acquainted with the entries contained in the Learning Agreement and in the Learning Agreement Complement, which will take place no later than one month before the start of the traineeships.
3. The assessment procedure, including the marking and school grades (grades applying in the Polish educational system) will be prepared by the Sending Organization and sent to the employers no later then a month before the start of the traineeships.
4. The students, their parents/legal guardians will get acquainted with the assessment and appeal procedures no later than two weeks before the start of the traineeships.
5. The assessment will be conducted by the student's tutor (a designed employer), in accordance with the adopted assessment criteria on the last day of the traineeships. The employer will consult the grade with the student's accompanying teachers who are the experts in a given vocational subject. They will acquaint the project

coordinator and the head of the traineeships with the proposal of the assessment. The final evaluation will be approved by the Head teacher.

6. The Sending Organization will prepare and present for a consultation the Assessment Card document to the employers, in which all the learning outcomes and student's tasks as well as the point system of scoring will be described. It will take place at least a month before the start of the traineeships.

7. The learning outcomes checking and their evaluation will be carried out during the traineeships. The students' accompanying teachers will be obliged to monitor the traineeships on weekly basis while visiting the workplace. Their responsibilities will also include staying in touch with: the employers, the designed employee from the intermediary organization and with the students. All the irregularities need to be reported to the project coordinator, who will intervene.

8. The student will be informed about the final grade no later than 2 days before the final assessment.

9. The student is given the right to appeal against the grade during 2 weeks after the final assessment. The student shall in writing ask the Head teacher to reconsider the final grade. The student will be notified about the decision within 2 weeks starting from the date of the written appeal, as is customary.

10. The reconsideration of the case will be conducted by the Project team of the Sending organisation in cooperation with the employer and the student's tutor from the intermediary organisation.

8. Evaluation of learning outcomes

After the mobility activity, the participant's learning outcomes will be assessed in the following way:

Evaluation format:

The final assessment will consist of the descriptive grading and the score-based assessment. The descriptive grading is an opinion issued by the employer. The score-based assessment will be based on the gained points. The credits will be given for each accomplished learning outcome (described in detail in the assessment Card document). The above mentioned points will be translated into the final grade, issued in a school grade (excellent – the highest grade, failed – the lowest grade, resulting in a failure of the traineeship). See attachment no 1.

Evaluation criteria:

Efficiency criteria – achievement of the objectives during the traineeship, which are assessed in such manner, that the student is given the points for each performed task. See attachment 2.
Qualifying criteria – experience, knowledge of foreign languages, efficacy while operating the devices, communicative skills
Behavioural criteria – the thoroughness while carrying out the tasks, endurance, honesty, willingness to develop yourself, following the working discipline, the attitude to the co-workers and customers
Personal criteria – e.g. creativity, resistance to stress, responsibility for the work done, the ability to work under time pressure, which are of key importance while doing the tasks at a workplace.

Evaluation procedures:

1. The assessment of the traineeships as well as the description of the student's work and development will be issued by the learner's tutor in comply with the criteria agreed by all parties.
2. The student's grade as well as the feedback will be recorded in the student's traineeships' written record and confirmed with an authorised person's signature (the learner's tutor).
3. The learner's tutor will consult the assessment proposal with the accompanying teachers, who are the experts in certain vocational subjects as well as with the project coordinator and the head of the traineeships department of the sending organization, no longer than 3 days before issuing the assessment grade.
4. The final validation will be carried out by the Head teacher.
5. Both; the supervising and assessing processes of the student's achievements will take place during the entire period of traineeships basing on the previously agreed criteria. The accompanying teachers are obliged to scrutinise the quality of the traineeships by means of the weekly visits paid at the workplaces,

regular contacts with the student's tutors, the students' tutor from the intermediary organization and the students.

6. When issuing the assessment grade, the following factor will be taken into account: ♣ following the safety instructions at work, ♣ the labour law, ♣ working discipline, ♣ thoroughness, ♣ willingness to work, ♣ a proper attitude towards work and high personal culture, ♣ organization of a workplace, ♣ independence at work, ♣ mastering of the vocational skills, ♣ an ability to put into practice the theoretical knowledge, ♣ the quality of the work done, ♣ an ability to work in a team.

9. Recognition of learning outcomes

The learning outcomes attained by the participant will be recognised in the following way:

Recognition conditions:

The persons who are responsible for the implementation, organization and also for the proper functioning of the traineeships, their monitoring are the project coordinator, head of the traineeships department and the accompanying teachers. The mentioned above teachers teach vocational subjects which are compatible with the students' educational profile. The traineeships will be also monitored by the designed employees of the intermediary organization BragaMob, who will report on the quality of the traineeships as well as describe the acquired, skills.

The final evaluation will be done by the employer or the employees who are the students' tutors at a workplace. The individual assessment will be performed done in the form of: traineeship assessment (school grades), the certificate recognising the implementation of the traineeships in the given term and gained qualifications as well as the certificate, which gives the detailed description of the acquired skills. The recognition of the acquired qualification will be preceded by the analysis of the following documentation: the student's traineeships' written record, an interview with a student and an his/her tutor, a point system of scoring in the Assessment Card (filled in by the student's tutor).

Recognition procedures:

The Sending organization bears the responsibility for the validation and recognition of the acquired learning outcomes during the traineeships. The final validation must be approved by Head teacher. The sending organization, confirms the fact, that assessed learning outcomes are compatible with the specific occupation and vocational requirements in Poland. During the validation process factors such as: the final assessment, the student's traineeships' written record, a point system of scoring in the Assessment Card, the outcomes include in the final report (based on the interview with a student and an his/her tutor, the results of the survey carried out between the students and employers/tutors) will be taken into account. The validation process will result in applying for the Europass document at a National Europass Agency by the sending institution. The following ways of validation will take place: an interview with a student and an his/her tutor (carried by the accompanying teachers at a workplace), a supervision of the student's performance at a workplace (carried by the student's employers/tutors, a survey carried out between the employers/tutors and the students in the first half and on the last day of the traineeships (prepared by the Sending organization in cooperation with the Intermediary organization).

Recognition documentation:

- Europass Mobility – prepared by ZS in Góra in cooperation with the student's tutors. ZS in Góra is responsible for the applying procedure to the Europass Agency,
- a certificate with a detailed description of the acquired skills – prepared by ZS in Góra in cooperation with the student's tutors and the Intermediary organization
- a certificate recognizing the gained skills – issued at the end of the traineeships, recognizing that the mobility went according to the schedule, issued by ZS in Góra and signed by the student's tutors.
- an Assessment Card – issued by ZS in Góra, filled in by the student's tutors.

All of the documents will be issued at the end of the traineeship and granted to the holders on the last day of

the traineeships.

10. Validity of this Memorandum of Understanding

This Memorandum of Understanding is valid until: 31.06.2025

11. Evaluation and review process

The work of the partnership will be evaluated and reviewed by: 31/06/2025 by both organizations

12. Signatures

The Sending and Intermediate Organizations, confirm that they understood and approve the content of this agreement.

For sending organisation	
Full name:	
Position:	
Date and place:	
Signature:	

For intermediate organisation	
Full name:	
Position:	
Date and place:	
Signature:	