Erasmus+ learning agreement

1.   Purpose of the learning agreement

This learning agreement defines the conditions and expected outcomes of a learning mobility organised within the framework of the Erasmus+ programme. Parties in this agreement shall abide by the programme's rules and quality standards.

2.   Information about the learning mobility

Field	Vocational education and training
Activity type:	Accredited projects for mobility of learners and staff in vocational education and training
Mode:	Physical
Start date:	13.05.2024
End date:	31.05.2024

3.   Parties to the learning agreement

The learning agreement is concluded between the participant in the learning mobility, the sending organisation and the hosting organisation.

3.1.   Participant in the learning mobility

Full name:	
Address:	jud Bacău,
Email:	tt@gasachi.ro
Phone number(s):	047….

Participant's legal guardian full name:	T
Address:	jud Bacău,
Email:	m @gmail.com
Phone number(s):	04…

3.2.   Sending organisation

Organisation name:	Colegiul Tehnic "Gheorghe Asachi"
Address:	Bulevardul Republicii 45, Onești , Bacău, 601137 România

3.3.   Hosting organisation

Organisation name:	Tellus Spain
Address:	Calle San Vicente Ferrer 7, Bajo 4, 37008, Salamanca, Spain

4.   Learning context

At the sending organisation, the participant is currently enrolled in:	
Title of the qualification	"Economic Activities Technician" Qualification
School year / grade:	2023_2024 / 11th grade
Level in the European Qualifications Framework:	Level 4 secondary level, technological pathway, Economic domain

5.   Learning outcomes

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

Outcome 1: Ethics and professional communication	
Relevant subject, skill or competence:	Effective communication with customers Reporting on own activity 'Preparation for gaining employment' unit
Description:	the importance of positive attitudes and behaviours at work:

	The application of different communication forms in different contexts; The communication achievement in different contexts; The resolution of conflict situations; The application of professional ethics principles at work;

Outcome 2: Knowledge of Aplifisa software

Relevant subject, skill or competence: Subiect, abilitate sau competență relevantă:	Knowledge: Presentation of the defining elements of accounting software. Description of the structure of accounting software. Abilities /Skills: Analysis of types of accounting software. Software structure analysis Attitudes: Assuming the choice of a specialized software according to the needs of the economic agent. Awareness of the ability to understand the structure of specialized software
Description:	the requirements of the workplace: understanding of the software structure, identification of window menus; applying commands from the touchscreen or keyboard; ability to understand the structure of specialised software

Outcome 3: The use of accounting methods, processes and principles

Relevant subject, skill or competence:	Preparing the request for quotation, reply to request, sales order, receipt, invoice calculating and inputting salaries on the pay roll generating centralised situations and reports
Description:	the requirements of the workplace : inputting data from specific documents into the program and filling in the corresponding fields; inputting data from documents and fill in the corresponding fields: name, characteristics, category, origin, supplier/customer, type of incoming/outgoing/consumption/transfer/delivery document, purchase price, value, etc...; Running the program using the commands required to process the data; Listing inventory management statements on screen or on paper (inventory list, material consumption list, inventory receipt/issue statement, payment roll.)

Outcome 4: Quantitative, qualitative, structural, contextual data processing with the help of software.

Relevant subject, skill or competence:	Knowledge: Description of the procedure for implementing the accounting software at the workplace Abilities /Skills: Analyzing the implementation of specialized software at work. Quantitative, qualitative, structural, contextual data processing with the help of software. Attitudes: Responsible and creative use of specialized software. Assuming responsibility in the use of algorithms and mathematical concepts for processing accounting documents using software
Description:	the characteristics of effective work practice Filling in the accounting program information from invoices, sorted by types of suppliers / customers, by periods or categories of products / services sold / purchased; Filling in the corresponding fields: supplier / customer name, identification data, code, series and invoice number, name of traded products / services, unit of measure, price / tariff, value, value added tax, quota, other information; runs the program using the necessary commands for data processing; Listing situations regarding customer / supplier records, on screen or on paper (supplier list, customer list by types of products / services, by payment / collection terms, by regions, etc.)

Outcome 5: Record accounting events and transactions using specialised software.

Relevant subject, skill or competence:	Knowledge: Presentation of accounting events and transactions using specialized software. Abilities /Skills: Registration of accounting events and transactions using specialized software. Attitudes: Assuming responsibility in the use of accounts for events and transactions Active involvement in the correct presentation of accounting items based on computerized accounting documents.
Description:	the characteristics of effective work practice Registration in Aplifisa software of the most important economic events and transactions using the Spanish Chart of Accounts. Correct application of the accounting analysis and correct completion of the corresponding amounts in the software for each accounting item Identifying the nature of the economic operation: receipt/payment and accessing the accounting software menus directly from the keyboard or from the toolbar; Recording the data and information corresponding to the operation: collection/payment by cashier or bank

| | Filling in the data and information corresponding to the operation: supplies, transfer between operations, consumption of raw materials/other consumables/inventory items, sale of goods or packaging then identifies the final stock and lists the operating statement or bank statement |
| | Identifying the balance due to the supplier or receivable from the customer, listing the accounting statement or other lists by type of partner or by period; |

6. Learning programme and tasks

To achieve the agreed learning outcomes, the participant will complete the following activities and tasks during their mobility activity, which will take place in Salamanca Spain - Tellus Spain – part of Tellus Education Group, and in local companies that are Tellus' educational partners in the delivery of its qualifications and training programmes. The Project based Learning (PBL) will offer to students, during specialised work-shops, the possibility to actually work on a software or modules of programmes that are used in business administration, from the work-job position of a Business Admin (data key entry, invoice assistant, payroll assistant etc).Tellus is not intermediary organizations, but the PBL methodology allows Tellus to engage local partners on work-based learning programmes that become more relevant for the realities of the labor market. Its learning activities enable student to use or reinforce his/her ability to work on a variety of tasks according to the qualification "Economic Activities Technician" as per the learning outcomes described above.

Activity / task 1: Week 1 Theme 1 "Practical activities on identifying the modules of specialized software required for the job"	
Description:	**Day 1** = The internship tutor presents the internship in the company, the chart / organization chart of the unit, technical equipment to be used (computer, printer, specialized software), specifies the program and accompanies the students in a short tour.
	The tutors carry out the training on: hygiene rules, occupational safety and security, internal regulations, access roads, escape routes in case of fire, sanitary protection rules, rules for the use of technical equipment.
	The participants` initial evaluation - the professional competence level, through a brief interview that will determine students` ability to use Spanish language, without problems, avoiding excessive and long breaks and speaking clearly, using correct words, but also experience on which they acquired during the three years in school related to the economic activity of a company. At the end of the day the tutor gives feedback to the participant.
	Days 1,2 and 3 = The tutor presents information regarding the identification of the modules from the accounting software used at the workplace: for the management of stocks, fixed assets, customers, suppliers, calculation of salaries, record of receipts and payments for obtaining the cash register. and presents information on how to evaluate software, advantages / disadvantages.
	Internship participant:
	- identifies the appropriate modules for: fixed assets management, for inventory management, customers, suppliers, salary calculation, records receipts / payments and then characterizes them;
	- recognizes the advantages / disadvantages of various software depending on the operating time, working speed, quality of the resulting information or the accessibility of the software;
	- identifies the performance indicators for the presented software and argues the choice of a software.
	The participant fills in the individual daily work sheet;
	At the end of each day the tutor gives feedback to the participant.

Activity / task 2: Week 1 Theme 2 "Practical activities regarding the description and analysis of the software structure"	
Description:	**Days 4 and 5 =** The tutor presents for a management module the structure and how to access menus, windows, icons and user guide
	Internship participant:- consults the user guide and identifies the software structure;- access menus, windows and / or icons directly from the keyboard or toolbar to view how to use the program; - fills in the individual daily work sheet;
	At the end of day 5 the tutor assesses the progress of the participants through a practical test that requires the student:
	- to identify an appropriate software / modules for the management of economic operations;- to recognize its advantages / disadvantages;- present the program structure, access the menus / windows / icons and run the program;
	The evaluation aims to record the progress of the student and to establish corrective measures in cases where the progress is not the expected, using as evaluation tools the progress sheet and the practice journal. At the end of the day the tutor gives feedback to the participant.

Activity / task 3: Week 2 Theme 3 "Practical activities on the implementation of accounting software at work"	
Description:	**Day 6 =**The tutor demonstrates how the documents are prepared for processing and shows how to sort by categories of events and transactions but also by registration periods. It then demonstrates how to enter data from

fixed asset-specific documents, mentions the information that is entered, shows how the program is running, and what situations can be listed.

Under the supervision of the tutor, the student:

- verifies the types of documents and sorts them by categories of events and transactions but also by registration periods;
- chooses the documents specific to the management of fixed assets;
- enters in the program data from documents specific to fixed assets, and fills in the corresponding fields: name, characteristics, category, inventory / serial number, origin, supplier, year of acquisition, life, depreciation, saves the entered data;
- lists fixed asset statements (inventory list for existing fixed assets, fixed asset statement, movements in fixed assets, information on a fixed asset or a category)

The participant fills in the individual daily work sheet; At the end of the each day the tutor gives feedback to the participant.

Day7 and 8 = The tutor demonstrates how to enter the data from the documents related to the management of stocks, consumables or finished products / goods, packaging and / or inventory items, specifies how the program works and what kind of situations can be listed.

Under the supervision of the tutor, the student:- verifies the types of documents and sorts them by categories of transactions and periods;- enters in the accounting program information from these documents and fill in the corresponding fields: name, characteristics, category, origin, supplier / customer, type of input / output / consumption / transfer / delivery document, purchase price, value, etc .;- runs the program using the necessary commands for data processing;- lists on-screen or paper inventory management situations (inventory list, material consumption list, inventory entry / exit situation, detailed category lists, etc.)

The participant fills in the individual daily work sheet; At the end of the each day the tutor gives feedback to the participant.

Day 9 = The tutor demonstrates how to enter the data in the documents for the record of receivables or debts, specifies what data is entered, how the program is run and what kind of situations can be listed.

Under the supervision of the tutor, the student:

- chooses the documents specific to the various types of debts / receivables, especially commercial ones;
- enters in the accounting program information from invoices, sorted by types of suppliers / customers, by periods or categories of products / services sold / purchased;- fills in the corresponding fields: supplier / customer name, identification data, code, series and invoice number, name of traded products / services, unit of measure, price / tariff, value, value added tax, quota, other information; runs the program using the necessary commands for data processing;
- lists situations regarding customer / supplier records, on screen or on paper (supplier list, customer list by types of products / services, by payment / collection terms, by regions, etc.)

The participant fills in the individual daily work sheet; At the end of each day the tutor gives feedback to the participant.

Day 10 = The tutor demonstrates how to enter the data from the documents regarding the receipts, respectively the payments by cashier or by bank transfer.

Under the supervision of the tutor, the student:- checks the types of documents and sorts them;- enters in the accounting program information on receipts / payments by cashier / bank transfer (beneficiary / payer, type of document, number and series, identification data of beneficiary / payer, amount paid / collected and what it represents, other information required to complete the fields).

- lists situations regarding the management of stocks on screen or on paper (list of payments / receipts through cashier, list of payments / receipts through bank account, cash register.)

The tutor assesses the progress of the participants through a practical test that will contain the requirements:

• To prepare the documents to be processed;• To enter the data from the indicated documents;• To run the program - using the appropriate commands;• To list the necessary situations, on screen or on paper;

The evaluation aims to record the progress of the student and to establish corrective measures in cases where the progress is not the expected, using as evaluation tools the progress sheet and the practice journal.

The participant fills in the individual daily work sheet; At the end of the day the tutor gives feedback to the participant.

Activity 4: Week 3 Theme4 "Practical activities on recording accounting events and transactions using accounting software"	
Description:	**Day 11 and 12 =**The tutor shows how to take over the initial data for material stock operations / for goods trading / service provision operations. Demonstrates how to access the program menus, the necessary steps, the nomenclatures for economic goods, coding on items / products / services. The student will perform the following operations: -identifies the nature of the economic operation; -accesses the menus / windows of the software directly from the keyboard or from the toolbar; -records the data and information corresponding to the transaction: supplies, transfer between operations,

consumption of raw materials / other consumables / inventory items, sale of goods or packaging then identify the final stock and list the operating situation or account statement

The participant fills in the individual daily work sheet; At the end of each day the tutor gives feedback to the participant.

Day 13 =The tutor shows how to take over the initial data for collection / payment operations and listing the centralizers.

He shows how to access the menus / windows of the program for recording events and transactions regarding receipts and payments, the steps to be followed.

The student will perform the following operations:

-identifies the nature of the economic operation: collection / payment and accesses the menus of the accounting program directly from the keyboard or from the toolbar;

-records the data and information corresponding to the transaction: collection / payment by cashier or by bank transfer and lists the operative situation regarding the receipts / payments for a certain period or an account statement

The participant fills in the individual daily work sheet; At the end of each day the tutor gives feedback to the participant.

Day 14 =The tutor shows how to take over the initial data for recording in the accounting program of supplies / sales, lists the operating situation for suppliers / customers or the account statement. It shows how to access the program menus / windows.

The student will perform the following operations:

- identifies the nature of the economic operation: supply from suppliers / sale to customers;

- accesses the software menus / windows directly from the keyboard or from the toolbar and completes the corresponding code for the customer / supplier;

- records data on the supplier and the products / services supplied, respectively data on the customer and the products intended for sale;

- identifies the balance related to the debt to the supplier, respectively the receivable receivable from the customer, lists the account statement or other lists by types of partners or by periods;

The participant fills in the individual daily work sheet; At the end of each day the tutor gives feedback to the participant.

Day 15= Final evaluation

The stage tutorials evaluates the competences and abilities acquired in the activity within the company.

The participant realises a practical test/sample:

Sorting documents by categories of transactions and identifying the category and economic operational nature arising from the documents presented to the student; Accessing software menus / windows and entering related data,

Entering the data from the documents for the primary accounting records; Registration of transactions according to existing documents

Use and start the accounting program; Listing the operative situations, the requested account file - on screen or on paper;

The evaluation aims to record the progress of the student using as evaluation tools: practical test, the progress sheet and the practice journal. At the end of the day the tutor gives feedback to the participant.

Competences validation by signing the Europass Mobility documents by the receiving organisations and the certificate of participation.

7.   Monitoring, mentoring and support during the activity
7.1.   Responsible persons at the hosting organisation

The following person(s) at the hosting organisation are tasked with introducing the participant to their activities and tasks at the hosting organisation, providing practical support, monitoring their learning progress, supporting them to achieve the expected learning outcomes, and helping them to integrate into the daily routines and the social context at the hosting organisation.

Full name:	Marina Cucuta
Job title:	Student Services
Email:	marina.cucuta@tellusspain.com
Phone number(s):	+34 690 340 992
Responsibilities:	-Content supervisor, emergency contact, facilitation. -Direct observation of the professional Training program at the practice venues. -Initiation of individual and group discussions, daily, with participants. -Consultation with the persons in charge from the hosting organisation.

7.2.   Responsible persons at the sending organisation

The following person(s) at the sending organisation are tasked with following the participants' progress and providing content or practical support from the side of the sending organisation.

Full name:	**Sandu Ionela**
Job title:	coordinator project / VET Teacher
Email:	danionela912@yahoo.com
Phone number(s):	+40725449565
Responsibilities:	- Daily observation of students' involvement in activities and their filling in of the Practice Diary - Individual observation sheets - Checking the documents issued by the partner, the documents stipulated in the contract: final report, internship certificates - Passing the professional skills certification exam. - Follow up whether the learner has adapted to the placement, discuss with the learner and the host organisation any inconveniences and find solutions - The VET coordinator is in contact with the host organisation - When calculating the final grade, the participant's involvement in the activities, the respect of time standards and the quality of service during the traineeship will be taken into account in addition to the practical test - Competences are considered acquired if the assessors (tutor and Tellus) rate at least "good".

7.3.   Accompanying persons

The following person(s) will accompany the participant during their mobility period:

Full name:	Berescu Diana
Position or qualification:	teacher
Email:	dianic2005@yahoo.co.uk dianaberescu@gasachi.ro
Phone number(s):	+40740293265
Full name:	Sandu Ionela
Position or qualification:	VET Teacher
Email:	ionelasandu@gasachi.ro
Phone number(s):	+40725449565
Responsibilities This applies to each of the two accompanying teachers	Ensuring the integrity and health of participants throughout their mobility (domestic and international transport and traineeship); Accompanying participants throughout the mobility, including transport and internships, and socio-cultural activities. Daily observation, focus group, individual discussions with mobility participants. Possession of appropriate language and communication skills to facilitate mobility and effective interaction with participants and host institutions. Ensure good communication and collaboration between participants and placement tutors or representatives of host institutions. Monitoring and reporting: Daily observation of participants, completion of monitoring sheets and internship log, and supervision of reporting on return from the placement. Maintaining a high moral character, communicating constantly with the sending institution and reporting on progress and challenges encountered. Informing students about the host environment Identify and manage risks to participants and self, and ensure compliance with rules of conduct in all environments. Promptly informing the sending institution in the event of non-adherence to scheduled activities or major problems that could affect mobility. These responsibilities reflect the chaperones' commitment to ensuring a safe, productive and learning experience for mobility participants.

7.4.   Mentoring and monitoring arrangements

1.The sending organisation through the accompanying teacher will monitor the students through: daily observation, focus group, individual discussions with the mobility participants, communication and collaboration with the placement tutor; through monitoring tools (observation and evaluation sheet), placement diary. It will also monitor the physical attendance at activities for each trainee and personal involvement in activities according to the agenda. The traineeship diary will include the name of the training module, the day and place of the traineeship, the name of the traineeship tutor, the activities carried out during the traineeship, personal observations. This diary will be taken into account in the evaluation of the learning outcomes acquired during the mobility. Obtaining

credits for this placement is conditional on the assessment of learning outcomes and the certification of these outcomes. On return home, the accompanying teacher will draw up a follow-up report.

2.The host organisation through the traineeship tutors who will apply the following monitoring methods: tracking the trainee's trajectory towards the learning objectives in order to progress, individual and group discussions with the trainees, corrective actions, if necessary, to reduce/cancel deviations from the learning objectives initially set. Tellus Spain will monitor the participant's attendance at each of the training activities, their progress and provide feedback.

Both organisations will have team meetings to resolve any adverse situations.

8.   Evaluation of learning outcomes

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

Evaluation format:
Constructive feedback offered by the tutor and self-assessment elements. oral examination – The participant`s learning outcomes will be assessed continuously through the observation and evaluation practical task sheet as well as at the end of the mobility about: students' practice books (learning journal); evaluation of the content of the internship program and the way in which the participants carry out the activities, the interview, the self-evaluation, the intermediate and final reports;

Evaluation criteria:
Physical presence according to the programme in all the days. Active participation and involvement of the students. Engagement in responses, proper presentations. The weekly practical assessment test, the practice logs will form the basis of the assessment of the learning outcomes achieved. The assessment of results will be done through grading. The following will be taken into account: practical knowledge acquired, observance of the rules, punctuality and attitude of the student; correct use of equipment; practical tests; assessment of the practical tutor. The Commission will take into account the correspondence of the learning outcomes achieved with those set out in the Memorandum of Understanding and the Learning Agreement. The results obtained by the participants will be recorded in a personal certificate. The traineeship will be validated by the Europass Mobility document issued by the sending institution and signed and stamped by the legal representative of the receiving institution.

Evaluation procedures:
The evaluation process is going to take place at the hosting organisation; the evaluator will be a commission that consists of the tutor and the representative of the host organisation who will complete the observation and evaluation sheet. The results are reflected in the mobility documents. The Europass Mobility Document will have the competences and skills acquired by the participant. It will be validated by being signed by the sending/host organization/ participant. The final result is not the arithmetical average of the marks resulting from the evaluation of the practical tests. When calculating the final grade, the participant's involvement in the activities, compliance with time and quality standards, etc. will also be taken into account. The competences are considered to have been acquired if the assessors mark at least "GOOD".

9.   Recognition of learning outcomes

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

➢   The learning outcomes achieved by the participant will be recognized through the Europass Mobility Document, LA and Participation Certificate

Recognition conditions:
The participant must physically participate in the programme, obtain the Certificate of Participation and the Europass Document and submit his/her individual report in the Mobility Tool within 30 days of the stage - At the end of the mobility, the learning outcomes will be validated by a committee composed of the project manager, the classroom teacher trainer and the legal representative of the institution, taking into account the evaluation tools: Europass Mobility Document, Certificate of Participation, Practice Journal, Monitor Observations, Monitoring Report, Individual Participant Reports. The learning outcomes transferred and validated by marks by the sending organization are recorded in the supplement to the Certificate of Professional Competences of the participant at the end of the study period, after passing of the Professional Competence Certification Examination

Recognition procedures:
At the end of the traineeship, the receiving organization signs the Mobility Document, and the sending organization, when returning from mobility, registers it in the school's entry / exit register once the learning outcomes have been validated and sends it to the participating learners. The learning outcomes will be transferred and validated in Romania on the basis of OMEC 4931 / 29.07.2008, by the validation committee established by the Director. For this purpose, an Internal IR Transfer and Validation Procedure is developed for the transfer and validation of learning outcomes. Because the competences developed through the internship are included in the SPP approved by Annex no. 4 to OMENCS no. 4121 of 13.VI.2016, Curriculum according to Annex 1 to OMEN 3501/29.III.2018, named „Practical training on the use of accounting software", the school officially transfers and recognizes the skills, abilities and knowledge acquired through the

internship with two marks and the student does not go through the assessment process related to these competences.
The grades transferred by the validation committee are subject to validation by the Teaching Board of the reference institution. The validation will be recorded in the Register of Minutes.
Modality:
1. Validation, within one month of the return of the mobility participant:
- registration of the Europass Mobility document in the school's entry-exit register
- Verification of the existence of all signatures from the host institution attesting that the Europass Mobility Learning Outcomes are acquired by the participants.
- comparison of the learning outcomes (competences, skills, attitudes) recorded in the Learning Agreement and in the Europass Mobility document with those in the Professional Training Standard to be acquired by the participant and, if they are identical, equivalence of the outcomes
2.Transfer
-conversion by the committee of the mark obtained by the participant in the final assessment, obtaining the Europass Mobility is equivalent to the maximum mark, if not otherwise mentioned by the accompanying VET teacher, in the monitoring report.

Recognition documentation:

Europass Mobility Document, Learning Agreement and the Participation Certificate - the responsibility of the both partners, at the end of the mobility period. Accepted report in the Mobility Tool

10. Reintegration at the sending organisation

Following the completion of the mobility period, the participant will be reintegrated at the sending organisation in the following way:

Reintegration destination:

The trainee will continue his/her education on return from the mobility period in the same school.
11th grade, technological high school, VET specialisation: "Economic Activities Technician" Qualification, Economic field Services profile.

Reintegration conditions:

The learner will not have to complete any actions to catch-up with the curriculum as the practical test grid with the activities that the learner carried out during the mobility will be graded in the class register: „Practical training on the use of accounting software"

11. Additional provisions

The participant will receive information about the location of the accommodation, dress code, meeting time/location and supervisor in the document 'Participant programme information'. This PPI will be sent by Tellus Spain 2 weeks in advance of the mobility

12. Signatures

The signatories confirm that they understood and approve the content of this agreement.

Participant	
Full name:	
Date and place:	04. IV.2024 Onești
Signature:	

Participant's legal guardian	
Full name:	
Date and place:	04. IV.2024 Onești
Signature:	

For sending organisation	
Full name:	Ursachi Mihai
Position:	Headmaster
Date and place:	04. IV.2024 Onești
Signature:	

For hosting organisation	
Full name:	Gonzalo Hierro
Position:	Manager
Date and place:	13.V.2024, Salamanca
Signature:	