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Thema <h2 style="text-align: center;">Methodology</h2>				

Development and test of a system for the recognition of professional competences in the field of commerce, regardless of how these competences have been acquired

WP5 – Innovation Transfer III – Adjustment of the methodology “ECVET – allocation of the credits”

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Introduction and background

This workpackage addresses a key output from the Comp4you project, that of providing a tangible ‘result’ for individuals using the Comp4you testing platform.

The Comp4you LdV TOI project is informed by the earlier ECVET LdV project M-ECVET-S (Project number DE/09/LLP-LdV/TOI/147251), which sought to advance and enhance an ECVET-based method for the assessment of professional competences that will be applicable on a European-wide basis. In that project, one of the important deliverables was the development of a practical example of awarding credit points for action-oriented commercial competences, including and considering formal, informal and non-formal learning.

In the M-ECVET-S project, a methodology for allocating ‘ECVET credit points’ was developed and recommended. This subsequent Comp4you project, commencing two years on from the completion of the earlier M-ECVET-S project, has taken the specific allocation of credit points methodology and considered it in the context of the then, and continuing debate on the validity and workability of credit points as a pan-European system to assess vocational educational ‘value’. With the debate still in progress on this, the partners in the Comp4you project decided to develop an alternative to the allocation of ‘credit points’, one that would be more easily and readily accepted in all states. This alternative would be based upon ‘learning time’, since time has the same comprehension everywhere, particularly when compared to the more abstract concept of ‘credit points’.

Thus, this document discusses the concept of learning time and develops a methodology which could be accepted and meaningful in all EU member states. Within the Comp4you LdV project, there are six partners, representing five different countries and languages. **Development of the Methodology**

Having selected 'learning time' as the basis for assigning 'credit' or 'value' which could be recognised, understood and embraced across Europe, the initial challenge was to understand the meaning and relevance of this concept in the case of informal or non-formal learning, where specific formalised times for acquiring a competence, were largely undefined. A series of issues/questions to be resolved in the development of this learning time methodology were discussed in some depth by the Comp4you partners, including the following :

- What do we mean by 'learning time'?
- In the context of informal and non-formal learning, how can you record the length of time taken/invested to acquire a competence?
- Different people learn at different speeds. How do you take account of that?
- Different competences will require different learning times
- How do we make the system of assigning learning workable?
- How can we reduce the bureaucracy and yet develop a robust methodology?

The development of the methodology for allocating credit went through three iterations during the project period and the following represents the final decisions of the Comp4you consortium in respect to the allocation of meaningful, transferrable ECVET credit using a methodology that is workable.

The Basis for Credit

- The view of the Comp4you consortium was that the most easily understood and accepted measure across Europe is time devoted to, or necessary for, learning – learning time.
- This transcends other points-based credit accumulation systems.

However,

- Learning time is difficult to measure.
- Different people learn at different rates.
- How should the Comp4you consortium determine the best basis?

Notional Learning Time

- Notional Learning Time (NLT) is the **average time taken** for a learner to achieve all learning outcomes for a particular module.
- It's not necessarily the **actual time** a candidate/student would take to acquire the learning.

- But it represents the **average time** (it is 'notional').
- Across Europe one full year's formal learning represents 1200 hours (notional learning hours)
- Thus, the average formal learner would spend a total of 1200 hours per year dedicated to learning.
- NLT is **not** the actual learning time 'in class'.
- It includes self-directed learning, autonomous learning and experiential learning (learning while doing a job or other activity in life).
- Thus allocation of ECVET credit must go beyond the measurable 'actual' hours to the 'notional' hours.

How to allocate Notional Learning Time for informal and non-formal learning

- It is very difficult to develop any objective way that is workable.
- There is a need for reference points.
- Formal educators and educational institutions are well practised in dividing learning curricula into learning outcomes, collections of learning outcomes (modules) and the associated notional learning time.
- Formal educators in vocational areas can provide formal learning reference points through comparisons/mapping for informal and non-formal learning.

Allocation of NLT Credit for Comp4you

- Basic Principles: The principle behind the Notional Learning Time template is that each of the Comp4you modules will be assigned an NLT, expressed in hours, provided by those countries with access to relevant vocational educators, which will be used to calculate the average NLT for the module.
- Each of the partner countries who have access to vocational trainers in Office Administration should have given an estimate of the **formal** learning time for each module based on their experience in their own country.
- Empirical studies of different systems of vocational education and training (eg the dual system of vocational training in Germany) have shown that the proportion of formal learning in the development of practical vocational skills is a maximum of around 20% to 25 percent.
- Using this as a basis for estimation, the Comp4you team has concluded that NLT involving all forms of learning is five times the relevant formal learning time. With the exercise completed, then the averages of the contributing partner estimates for each module would form our definitive NLT credit.
- Three of the Comp4you partner countries had access to educators in the two vocational areas covered by the project and were able to provide data which could then be averaged across the three countries (DE, IT, UK).

Workability and Flexibility

- Initially, the Comp4you consortium considered the feasibility of assigning notional learning hours to each of the individual learning outcomes, benchmarking them against estimates from partner countries.
- This was deemed unworkable due to the enormous amount of time and level of detail required.

- It was decided that for the concept of assigning notional learning hours to be workable it would be necessary to evaluate this at a modular level, i.e. a collection of learning outcomes all related to a broader topic area.
- For workability, the consortium had to balance the time and effort required to map the learning outcomes, hence the decision not to analyse NLT beyond the module level, for which there were 11 for the learning area associated with the commercial role of Office Clerk.

Conclusion

This work package sought to develop a methodology for allocating credit to ECVET modules developed within the Comp4you LdV project. The analysis and methodology have sought to avoid the principle/concept of allocating abstract 'Credit Points', which may have little absolute meaning in the different member states of the EU. Instead, the universal concept of time, and specifically learning time, has been embraced as a measure of value of learning – expressed as Notional Learning Time. The complexities and realities of adopting this method have been examined and debated within the Comp4you consortium and have been delineated above.

At the heart of this work package has been the key driver of 'workability', whereby any methodology must combine a level of robustness with ease of application, lest the demands of the process render the adoption of the recommendations unworkable. This 'workability' is a fundamental principle which has guided this project.

The table on the following pages shows the methodology worked in practice. This includes a comments column which refers to the nature of the various 11 modules and the impact on anticipated notional learning time. Included as an Appendix (pages 8 onwards) are details of each of the 11 modules for the area of learning relating to the commercial role of Office Clerk in terms of individual learning outcomes.

Notional Learning Time Template

Explanatory Notes:

1. On the following pages is a template showing the Comp4you analysis of Notional Learning Times for each of the 11 modules which comprise the area of learning related to the commercial role of Office Clerk.
2. Each of the modules comprises a number of **Learning Outcomes**.
3. Notional Learning Time is the **average time taken** for a learner to achieve all learning outcomes for a particular module.
4. Basic Principles: The principle behind the Notional Learning Time template is that each of the modules will be assigned a Notional Learning Time (NLT), expressed in hours, by each contributing partner/country, which will be used to calculate the average NLT for each module. The NLT is not expressed at the Learning outcome level.
5. Each of the contributing partners/countries has given an estimate of the **formal** learning time for each module based on their experience in their own country.
6. The partner estimates have then been averaged to form the Comp4you project benchmark Notional Learning Times.
7. Notional Learning Time is calculated by multiplying equivalent formal learning time by a factor of 5.
8. These benchmark Notional Learning Times have been added together to provide a total for, in this case, the area of learning relating to Office Clerk.
9. For reference, please note that one full year's formal learning is 1200 hours (Notional Learning Time).

ECVET Qualification	Office Clerk	Notional Learning Time (estimated hours) in Formal Learning				NLT	Comment
		DE	IT	UK	Average (hours)		
Module Total Notional Learning Time (Hours)							
MODULE 1: Analysing and assessing single and general economic processes, analysing and designing operational processes and work organisation		55	76	75	69	345	This module has a large number of Learning Outcomes and represents a significant amount of learning and associated NLT.
MODULE 2: Organising and coordinating office processes		20	28	30	26	130	This module is relatively simple in its Learning Outcomes many of which will be achieved experientially – but experiential learning also involves time.
MODULE 3: Handling commercial tasks and office communication efficiently using standard software		80	88	75	81	405	Whilst this module has only 6 Learning Outcomes, in the field of ICT it is anticipated that experience of practising the various ICT skills will involve significant NLT.
MODULE 4: Use of office communication systems and information services for solving operational problems		40	40	50	43	215	As Module 3 above, this involves ICT and experience (at perhaps a lower level than in Module 3) will be required, as will understanding of the various compliance factors.
MODULE 5: Executing tasks of daily bookkeeping and preparing annual accounts		50	83	75	69	345	In this module, whilst there are only 7 LOs there will be considerable need for investment of time for the understanding a practice of the principles of basic bookkeeping and accounting. The NLT should reflect this.
MODULE 6: Involvement in commercial management and control tasks as well as tasks of commercial reporting		80	85	90	85	425	This module is a critical one and the need for accurate and timely commercial reporting and cost control means that significant amounts of learning time will need to be invested in this despite only 7 LOs.

MODULE 7: Support in planning and executing marketing measures and customer relations	80	80	75	78	390	Marketing and customer relations are critical functions and despite only 7 LOs, there is considerable learning within them. Thus, a fairly significant amount of NLT should be associated with the module.
MODULE 8: Tasks of order and invoice processing	80	62	60	67	335	There is considerable learning and responsibility associated with this module. The NLT must reflect the need for experience in consolidating the learning.
MODULE 9: Support in the planning and implementation of procurement processes	65	66	55	62	310	The planning associated with stock control, procurement and logistics is another critical operation and the learning will go beyond the knowledge and experience will be an important factor, which has an associated experiential dimension.
MODULE 10: Executing warehousing tasks	65	60	55	60	300	Whilst there are only three LOs associated with this module, as with others, the experiential factor will play an important role in the consolidation of learning.
MODULE 11: Planning and executing tasks of HR management	110	95	150	119	595	This module with its nine LOs represents a considerable amount of learning. Human resource planning and operational issues are at the heart of many organisations and failures in the management of HR present serious problems affecting the entire business/function of the organisation. There is considerable learning associated with module which must be acknowledged in the NLT.
TOTAL HOURS for all 11 modules	725	763	790	759	3795	

This NLT of about 3800 hours would correspond to the German dual VET-System. In the project Comp4you the competence area "Office Clerk" contains the learning fields of the German profession "Bürokaufmann" and the dual training has a duration of three years. This confirms the empirical approach of the developed methodology.

Appendix – Detailed learning outcomes for each module

ECVET Qualification	Office Clerk
<i>MODULE 1: Analysing and assessing single and general economic processes, analysing and designing operational processes and work organisation</i>	
<i>Learning Outcome:</i>	<i>Description:</i>
LO1: Comparing general training regulations with company's vocational training plan	<i>You check whether the content of training in your company's training plan complies with the requirements of the general plan for the vocational training in your job or trade.</i>
LO2: Selecting and gathering information according to target and processing it	<i>You collect data internally as well as externally, filter out relevant information from all the data material and prepare them for special purposes using MS Office.</i>
LO3: Analysing and assessing economic decisions	<i>You assess topical economic decisions using your knowledge of business management and recognise possible impact of these decisions on your company.</i>
LO4: Registering and documenting simple structures and processes	<i>You show the organisational structure of a company in an organisation chart, explain the relations of subordination in a hierarchy and describe the processes for solving tasks.</i>
LO5: Complying to powers of attorney, powers to give instructions and rules regarding signatures/signing	<i>Persons adhere to the various responsibilities and powers in a company.</i>
LO6: Application of statutory regulations, collective agreements and internal company agreements	<i>You know these regulations and apply them in the correct order</i>
LO7: Calculating own salary	<i>You calculate your gross pay, then deduct the amounts for tax and social insurance contributions according to your personal taxation class and calculate the net pay and the amount to be paid.</i>
LO8: Adherence to regulations on the prevention of accidents in the respective job	<i>You know the job-related regulations for the prevention of accidents and adhere to them.</i>
LO9: Taking appropriate measures to prevent accidents in own working environment	<i>You recognise accident risks and take actions to abolish them</i>
LO10: Adherence to regulations for fire protection	<i>You adhere to regulations for fire protection and take care of possible sources for risks.</i>
LO11: Considering aspects of energy saving and environment protection when procuring, using and disposing of materials and equipment	<i>When choosing new tools or materials, you consider how friendly they are to the environment in their use and also in their disposal. You use existing materials and tools considering their energy consumption and their impact on the environment.</i>

ECVET Qualification	Office Clerk
MODULE 2: Organising and coordinating office processes	
<i>Learning Outcome:</i>	<i>Description:</i>
LO1: Designing own workplace properly in compliance with the regulations for office workplaces	<i>You arrange your workplace in adherence to the legal minimum requirements and ergonomic rules. You consider environmental factors and design your working environment accordingly.</i>
LO2: Handling and using office and organisation material properly, economically and ecologically, arranging for their maintenance	<i>You apply the office material appropriate for the respective task, handle it safely, do necessary maintenance such as filling the paper feeder, replacing the toner or clearing a paper jam yourself or cause planned maintenance work or repairs.</i>
LO3: Handling incoming and outgoing mail independently	<i>You handle incoming mail up to distribution to recipient, prepare outgoing mail for sending and select a cost-effective way of sending.</i>
LO4: Managing registry work considering retention periods fixed by law or the company	<i>You sort letters, take them out for further handling, check the collection of letters, remove and destroy documents no longer needed. You compare different types of registry regarding costs and demand in space, select the appropriate container or cabinet and decide on the filing system.</i>
LO5: Managing files	<i>You compile important information and store it in files or filing cards.</i>
LO6: Planning and monitoring appointments and taking actions in case of deviations and changes	<i>You make and coordinate appointments, monitor them, include them in your daily work processes. For this you use different tools for the management of appointments.</i>
LO7: Planning and organising office work	<i>You plan and organise your daily routine, get necessary tools and equipment, set priorities and finish routine as well as special work in due time.</i>
LO8: Procuring, processing and assessing data for creating statistics	<i>You procure data required within as well as outside the company, process them using MS Office for the respective purpose, assess information and data and present them.</i>
LO9: Drawing working documents using standard software	<i>You use Microsoft Word, Excel and PowerPoint for making e.g. forms, business letters, protocols, internal messages, statistics, calculation tables and presentations.</i>

ECVET Qualification	Office Clerk
MODULE 3: Handling commercial tasks and office communication efficiently using standard software	
<i>Learning Outcome:</i>	<i>Description:</i>
LO1: Using operating systems safely	You safely use operating systems and move around in file structures
LO2: Applying word processing programmes for business correspondence according to norms and requirements	You know the rules for writing and designing business correspondence and can apply them.
LO3: Applying important functions of spread-sheet programmes for commercial tasks and transforming results into graphs and charts	You know the functions of a spread-sheet programme and can apply them for commercial tasks.
LO4: Preparing facts visually using presentation software	You prepare visually attractive presentations using presentation software.
LO5: Organising electronic communication, administration of appointments, dates and contacts using an information management programme	You use information management software for organising office communication.
LO6: Using databases	You know the structure of a database and use search and filter functions.

ECVET Qualification	Office Clerk
MODULE 4: Use of office communication systems and information services for solving operational problems	
<i>Learning Outcome:</i>	<i>Description:</i>
LO1: Distinguishing between different communication devices and using them properly	You use modern office communication equipment and apply it according to purpose.
LO2: Solving tasks using office communication equipment	You solve commercial tasks using office communication equipment.
LO3: Carrying out searches for information	Searching the internet and checking the reliability of the gained information
LO4: Solving complex problems by searching internet forums, expert forums and social networks	You search for solutions for a problem, compare and assess them. You establish contacts to other experts.
LO5: Applying regulations for data protection	You stipulate the targets of data protection and take measures to guarantee it.
LO6: Implementing measures for data safety	You select the appropriate measures for guaranteeing data safety.
LO7: Applying methods for data backup	You select the method for data backups and use different backup media
LO8: Observing regulations for VDU workplaces, environment protection and ergonomic guidelines	You assess office furniture and office workplaces according to ergonomic aspects. You act in an environmentally friendly and sustainable way.

ECVET Qualification	Office Clerk
MODULE 5: Executing tasks of daily bookkeeping and preparing annual accounts	
<i>Learning Outcome:</i>	<i>Description:</i>
LO1: Registering and checking receipts correctly	<i>You register incoming and outgoing receipts as well as internal receipts of accounting according to the company's chart of accounts and check their accuracy of calculation.</i>
LO2: Allocating invoices to accounts	<i>You fix the booking entry for the receipt on the basis of the company's chart of accounts. This booking entry records the accounts, the amounts to be booked and the cost centre if required.</i>
LO3: Calculating and booking simple transactions	<i>Calculates the amounts to be booked and executes transactions using accounting software/programme.</i>
LO4: Running asset accounts and profit and loss accounts	<i>Books amounts on asset accounts and profit and loss accounts on the basis of receipts and internal instructions, knows the effects of the bookings on the revenue.</i>
LO5: Executing preparatory tasks for the annual accounts	<i>Executes the following tasks for preparing the annual accounts:</i> <ul style="list-style-type: none"> • <i>Inventory/stock-taking</i> • <i>Determination of depreciations</i> <i>Required corrective bookings</i>
LO6: Drawing simple analyses of the annual accounts	<i>Develops software-based assessments of the annual accounts and evaluates them. Mainly indicators are calculated.</i>
LO7: Using commercial software	<i>Using accounting software for processing bookings and assessments. Extracting data into other formats such as Excel or Word and processing these data further.</i>

ECVET Qualification	Office Clerk
MODULE 6: Involvement in commercial management and control tasks as well as tasks of commercial reporting	
<i>Learning Outcome:</i>	<i>Description:</i>
LO1: Calculating costs and services	<i>Calculating operational costs and services which are provided to other operational units of the company</i>
LO2: Registering operation costs	<i>Calculates and registers operational costs in particular on the basis of accounting figures</i>
LO3: "Different costs"	<i>These costs correspond to expenses in accounting, however, they are differently valued due to different accounting targets.</i>
LO4: Carrying out cost control	<i>Checks adherence to cost limits for orders, projects and cost centres and delivers respective results and calculations to persons in charge of them.</i>
LO5: Executing simple calculations	<i>Calculates simple orders using pricing procedures and calculation software</i>
LO6: Developing information for commercial reporting	<i>Develops reports for management to support the control of operational processes.</i>
LO7: Applying spread-sheets for solving commercial tasks of cost and service / performance calculation	<i>Uses, in particular, Excel for calculations and assessments within cost and performance accounting; makes up own tables and calculation methods.</i>

ECVET Qualification	Office Clerk
MODULE 7: Support in planning and executing marketing measures and customer relations	
<i>Learning Outcome:</i>	<i>Description:</i>
LO1: Defining the requirements of products and services for the company	<i>You plan and carry out surveys of customers in order to analyse their satisfaction with the latest products.</i>
LO2: Supporting the planning and implementation of marketing and promotion activities	<i>You obtain information for means of advertising, compare them in terms of costs, range and coverage. You support the planning and implementation of marketing activities, register appointments and deadlines and do the written communication.</i>
LO3: Collecting and assessing data for efficiency control of advertising	<i>You analyse the sales figures and illustrate their changes using MS Office in graphs. You question members of staff as well as customers on the success of an advertising activity.</i>
LO4: Comparing prices, conditions and services of competitors	<i>You find out about the prices and the performance of the products of competitors and compare them with your own products.</i>
LO5: Preparing contacts to customers and recording the results	<i>You arrange appointments for talks, prepare questionnaires and checklists and compile information material. You record the results of talks.</i>
LO6: Writing offers and calculating the sales price	<i>You check customers' enquiries if they can be realised, and the customer's solvency. You calculate the quotation and draft the offer.</i>
LO7: Preparing contracts	<i>You compile the required information and prepare the contract documents according to instructions.</i>

ECVET Qualification	Office Clerk
MODULE 8: Tasks of order and invoice processing	
<i>Learning Outcome:</i>	<i>Description:</i>
LO1: Registering orders from customers and monitoring order processing	<i>An order is submitted to the company directly, by phone, in writing or electronically and accepted by the person in charge, also supported by data processing programmes, handed over to the respective unit and monitored.</i>
LO2: Writing invoices for customers	<i>The person in charge compiles the documents for the invoice, writes the invoice and sends it to the customer.</i>
LO3: Checking incoming orders regarding their accuracy and deviations	<i>You compare the incoming invoice with the delivery note and the order or the agreed contract conditions. You check the accuracy of the invoice and take the appropriate actions in case of deviations.</i>
LO4: Allocating invoices to accounts	<i>You fix the booking entry on the basis of the company's chart of accounts. This booking entry records the accounts, the amounts to be booked and the cost centre if required</i>
LO5: Checking and processing incoming and outgoing payments	<i>Monitoring incoming payments and checking their accuracy</i>
LO6: Informing customers in case of problems in providing your services, showing possible solutions and taking the usual actions.	<i>In case of delays in providing goods or services, the customer has to be informed and possible solutions have to be developed.</i>
LO7: Registering and processing complaints from customers	<i>The person in charge registers complaints and starts the respective customer-oriented measures.</i>
LO8: Taking measures in case of defaults of acceptance and payments	<i>In case of defaults of acceptance and payment the debtor has to be noticed about the delay politely before other measures are taken or other solutions are considered.</i>

ECVET Qualification	Office Clerk
MODULE 9: Support in the planning and implementation of procurement processes	
<i>Learning Outcome:</i>	<i>Description:</i>
LO1: Registering and checking the stock of materials	<i>You register the stock of materials and compare it with the data from the goods management system. In case of deviations you take the respective measures.</i>
LO2: Identifying the demand in material goods	<i>You calculate the demand in material goods at the time of the order considering the stock in the store, already ordered but not yet delivered goods or goods which are in stock, however reserved for other orders.</i>
LO3: Identifying sources for supplies	<i>You use internal as well as external possibilities for identifying possible sources for supplies. For this you use modern communication equipment.</i>
LO4: Inviting, comparing and assessing offers	<i>You send enquiries to potential suppliers. For comparing the offers received you determine the acquisition price and carry out a cost-benefit analysis. You can provide a reason for selecting a certain offer.</i>
LO5: Placing orders and monitoring all stages of order and delivery	<i>You write orders or use the online shop of your provider. You control the whole process from ordering up to completion of the transaction.</i>
LO6: Processing receipt of material	<i>You check amounts and quality of incoming goods and compare them with the delivery note and register the goods in the technical system.</i>
LO7: Detecting defaults of delivery and taking respective measures	<i>When you or other colleagues find any defects, you immediately write a complaint and submit proposals for remedy. You monitor adherence to delivery dates and remind the provider in case of delays. You make use of the rights you have due to the delay in delivery.</i>
LO8: Executing and monitoring payments	<i>You compare the invoice with the delivery note and the order and take appropriate actions in case of deviations. You check the invoice for its numerical correctness and arrange for the payment considering any cash discounts or the payment terms.</i>

ECVET Qualification	Office Clerk
MODULE 10: Executing warehousing tasks	
<i>Learning Outcome:</i>	<i>Description:</i>
LO1: Registering, managing and controlling the stock	<i>You register goods coming in and leaving the store/warehouse and compare the current stock with the target stock based on warehouse accounting. In case of deviations you find out the reasons.</i>
LO2: Handling incoming and outgoing materials	<i>You check the amount and quality of incoming goods and arrange for necessary complaints. You check outgoing goods and issue the respective shipping documents.</i>
LO3: Calculating key figures for store management	<i>You select the appropriate figures for monitoring the efficiency of the warehouse and calculate them permanently. In case of deviations from target figures you arrange for the respective measures.</i>

ECVET Qualification	Office Clerk
MODULE 11: Planning and executing tasks of HR management	
<i>Learning Outcome:</i>	<i>Description:</i>
LO1: Calculating the demand in personnel	<i>Based on the current number of staff and considering the planned or already commenced changes in staff by the addition of new staff or by staff leaving, you estimate the future number of staff. Then you compare that with the future gross staff requirement and calculate the net requirement.</i>
LO2: Selecting appropriate candidates on the basis of a job description	<i>You compare the job requirements with the applicant's knowledge and experience which you find in the application documents and propose appropriate candidates for a job interview. You return the documents to the other applicants together with a cover letter.</i>
LO3: Preparing contract documents	<i>You compile the data and documents required for the start of an employment, and prepare the contract and other forms used in the company for being signed.</i>
LO4: Processing personnel documents, personal files and statistics considering the requirements of data protection and issuing certificates and references	<i>You compile documents such as applications, personal files, employment contracts, references, important proof for changes in salaries, assessments, applications for vacations/holidays, sick-leave certificates, warnings etc, file them and draw informative staff statistics (vacation plan, missed hours by sick-leave, further training etc., age structure and qualification level.).</i>
LO5: Calculating personnel costs and non-wage personnel expenses	<i>You get data for calculating the personnel costs and the non-wage personnel expenses and display them.</i>
LO6: Registering and processing the data required for fixing the salary or wage	<i>You register and calculate all revenues relevant for the calculation for of the gross wage.</i>
LO7: Calculating statutory and other deductions as well as the amounts to be paid and arranging for the transfer	<i>You use tables and data for calculating the deductions by tax and the employer's and employee's payments for social contributions, calculate the net wage and arrange for the transfer of the respective amounts to the revenue office, the health insurance provider and the employee.</i>
LO8: Organising staff appraisals	<i>You fix the dates for and remind persons in charge of staff appraisals and prepare the respective documents.</i>
LO9: Compiling the documents required for terminating an employment	<i>You compile the documents the leaving employee has to be handed out</i>