



Adoption of Sustainable Accounting Practices for Reporting

IO2/A3 ECVET Profile for the “Sustainable Accountant”

VERSION 2.0



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Produced	Francesco Agresta P5 - EUROCREA MERCHANT
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REPORT – ASAP Project Summary

Report-ASAP is a 2-year project funded under the EU ERASMUS+ Strategic Partnership Programme (KA2). The aim of this project is to help SMEs become more sustainable across Europe. As part of a European initiative to promote Corporate Social Responsibility in SMEs, the project will help businesses complete tasks necessary to carry out sustainability accounting practices as a benefit to the company itself. The project’s consortium wants to achieve this by creating a simple yet complete Training and Education Path to help SMEs adopt sustainability accounting and reporting practices in a cost-effective way by:

- Providing information for sustainability accounting practices and reporting awareness.
- Improving European SMES’ knowledge, skills and competences in relation to sustainability reporting, making it easier to implement these techniques.
- Increasing the visibility of the acquired skills through the lenses of the ECVET system, building a professional profile for the “Sustainable Accountant”.
- Design a skills and achievements recognition framework leading to the award of Open Badges, an innovative system for the validation of learning offered as Open Educational Resource.

The Report – ASAP project consortium is formed by:

P1 – Staffordshire University (UK)

P2 – Civic Computing Limited (UK)

P3 – Fundación General Universidad de Granada Empresa (ES)

P4 – PAR Business School (HR)

P5 – Eurocrea Merchant (IT)

P6 – Ruse Chamber of Commerce and Industry (BG)

P7 – Asserted Knowledge (EL)

1. OVERVIEW OF THE PROFILE

1.1 Introduction

The ECVET profile outlined here aims to identify and describe the set of Learning Outcomes related to the Report-ASAP Training Course, developed as a learning pathway leading to the profile of “*Sustainable Accountant*”. Each Learning Outcome is described in terms of Knowledge, Skills and Competencies, giving details on the attributes and unique strengths that a learner should possess by completing the program.

The Report-ASAP Training Course addresses European SMEs, accountants, consultants and other professionals dealing with business activities who are not sufficiently aware of sustainable accounting practices and would like to improve their skills portfolio and further develop their professional career. Providing training paths to an even growing number of potential beneficiaries could spread the sustainability culture within and outside the companies, helping managers and accountants working for SMEs to create sustainable information documents improving their “accountability” and promoting the standardisation of sustainable accounting principles both for small and large organizations. The presence in Europe of many accounting and economy professionals able to manage business-relevant sustainability issues would help to embed the sustainability concepts within growth and development strategies of all kinds of organizations, in accordance with the objectives of the 2020 Strategy for Europe¹.

The *Sustainable Accounting* profile, developed on the basis of the educational contents animating the Report-ASAP Training Course, covers six main areas of knowledge:

1. Introduction to Sustainable Accounting
2. Legal Framework and EU Directives for Sustainable Accounting;
3. Economic Dimension of Sustainability Accounting;
4. Social Dimension of Sustainability Accounting;
5. Environmental Dimension of Sustainable Accounting;
6. Report Design Guidelines.

The assessment, validation and recognition of the acquired Learning Outcomes is facilitated by the implementation of the ECVET – *European Credit system for VET*, whose supporting tools are going to set the educational framework for the *Sustainable Accounting* profile here outlined. Finally, the identified Learning Outcomes are put in relation with a set of tailor-made Open Badges, an innovative system for the recognition and validation of learning units offered as an Open Educational Resource. Learners of the Report-ASAP Training Course will earn specific Badges upon completion of the assessment procedure included in all the modules. Badges are designed to be shared online as verifiable records of learning, enclosing key information about the knowledge, skills and competences gained and the educational path followed.

¹ https://ec.europa.eu/info/business-economy-euro/economic-and-fiscal-policy-coordination/eu-economic-governance-monitoring-prevention-correction/european-semester/framework/europe-2020-strategy_en

1.2 Methodology

This competence profile originates from an extensive and variegated activity of research, conducted by the project consortium in two different phases:

- A National Phase (IO1/A2), resulted in the development of 6 Country Reports giving a full-scale analysis of the current situation of sustainable accounting practices, legal frameworks and supporting organisations in participating countries (UK, Spain, Croatia, Italy, Bulgaria, Greece);
- A Transnational Phase (IO1/A3), leading to the development of a Final Study Report merging together results and analysis from the initial Country Reports, thus creating an international comparison and upscaling the research with a wider European scope.

Country Reports are formed by:

- a Desk Research, collecting policies, trends and approaches about Sustainability Accounting, plus existing training materials related to this topic and a case study;
- a Field Research, where each partner has reached at least 25 representatives from national SMEs and micro enterprises (by means of a tailor-made online survey) to investigate about their current knowledge and practices about sustainable reporting, with the purpose of detecting their training needs and gauge their interest in the topic.

This whole research phase has allowed the Consortium to clearly identify the knowledge gap on the subject across European SMEs, placing focus on the most relevant training needs extracted from the survey's results. These needs have formed the basis for the development of both the Report – ASAP Training Course and the *Sustainable Accountant* competence profile.

1.3 Competences of the Sustainable Accountant

The *Sustainable Accountant* competence profile presented here fulfils the educational requirements described by level 5 of the EQF (European Qualification Framework). By the end of the training, participants should have a '*comprehensive range of cognitive and practical skills required to develop creative solutions to abstract problems*' (see Annex 1 "Levels of the European Qualification Framework" for the full scale). As highlighted by CEDEFOP in a dedicated Working Paper², EQF level 5 qualifications aim at facilitating access to employment and career advancement. Their importance and impact on national education systems have been outlined in three points:

1. they are developed as response to increased needs for advanced technical and/or management skills in a rapidly changing labour market and ageing workforce;

² '*Qualifications at level 5: progressing in a career or to higher education*', Working Paper no. 23, CEDEFOP, 2014 [http://www.cedefop.europa.eu/files/6123_en.pdf]

2. EQF level 5 qualifications cover the needs and expectations of a wide range of learners, going from students with a VET background to adults already in employment looking for a career advancement, catering for a lifelong learning process;
3. employers value them highly, given the relevance of their educational paths and the possible inclusion of work-based learning opportunities.

In this framework, the competence profile of the *Sustainable Accountant* has been tailored with the purpose to provide learners with a hands-on and practical knowledge, that will be used either in their current job or to enhance their chances to access the labour market.

Participants of the training course will be trained to:

- ❖ understand the basics of sustainability accounting and the key drivers of sustainability in business;
- ❖ embed sustainability in business strategy;
- ❖ assess costs and benefits of sustainability accounting practices;
- ❖ identify material issues (environmental, social and economic) accompanied with existing metrics and practices used to measure them;
- ❖ be acquainted with the relevant legislative standards and guidelines for sustainability accounting practices at local, national and European level;
- ❖ lead staff from across all areas of business towards the adoption of sustainability accounting practices;
- ❖ set out a strategy to invest time and resources on the development of a comprehensive and evidence-based sustainability report for a business.

For this purpose, 6 categories of main competencies have been identified, following an intense activity of research (described in 1.2) and contributions from the consortium's expertise. These same categories, eventually, fed into the development of 6 Units of Learning Outcomes, generating the conceptual backbone of the competence profile.

UNIT 1 INTRODUCTION TO SUSTAINABILITY ACCOUNTING	This first Unit focuses on the definition and core notions underpinning the concept of sustainability accounting, including the drivers for sustainability and the basic steps for incorporating a holistic sustainable business approach.
UNIT 2 LEGAL FRAMEWORK AND EU DIRECTIVES FOR SUSTAINABLE ACCOUNTING	The second Unit introduces a legal perspective on the topic, with the intention to provide the learner with the necessary knowledge on relevant European and national regulations about sustainable accounting, including the most useful sources to consult in order to stay updated.

UNIT 3 SOCIAL DIMENSION OF SUSTAINABLE ACCOUNTING	The third Unit provides valuable information on the social implications of sustainable accounting, outlining possible impacts on: <ul style="list-style-type: none"> - community/local society - employees - responsible products.
UNIT 4 ENVIRONMENTAL DIMENSION OF SUSTAINABLE ACCOUNTING	The fourth Unit targets the environmental dimension of sustainability accounting practices. Incentives for environmental protection are described, explaining how to integrate them into a company's policy and organizational culture. Particular focus is placed on the management of energy, water, waste and pollution.
UNIT 5 ECONOMIC DIMENSION OF SUSTAINABLE ACCOUNTING	The fifth Unit is meant to explain and give details on the financial risks and benefits linked to the adoption of sustainability accounting practices, including the generation of revenues and the use of financial incentives for improved sustainability performance. Non-financial implications should also be considered, like an enhanced corporate image, higher competitiveness on the market and the ability to attract new talents.
UNIT 6 REPORT DESIGN GUIDELINES	The sixth Unit, finally, is set to provide valuable guidelines for the design of Sustainability Reports that responds to the company's social, economic, and environmental impact. This affects the corporate communication strategy, where sustainable principles should be narrated to promote the company's responsible approach in management.

2. PRINCIPLES OF ECVET

2.1 Main concepts

The **European Credit system for Vocational Education and Training (ECVET)** aims to give people greater control over their individual learning experiences and make it more attractive to move between different countries and different learning environments. The system aims to facilitate the **validation, recognition and accumulation** of work-related skills and knowledge acquired during a stay in another country or in different situations. It should ensure that these experiences contribute to vocational qualifications.

ECVET aims for better compatibility between the different vocational education and training (VET) systems in place across Europe and their qualifications. It aims to create a technical framework to describe qualifications in terms of units of learning outcomes, and it includes assessment, transfer, accumulation and recognition procedures.

In ECVET, an individual's learning outcomes are assessed and validated in order to transfer credits from one qualification system to another or from one learning pathway to another. According to this approach, learners can accumulate the required learning outcomes for a given qualification over time, in different countries or learning situations.

The system also allows the possibility to develop common references for VET qualifications and is fully compatible with the European Credit Transfer and Accumulation System (ECTS).

2.2 Key ECVET terminology

The ECVET framework is based on the following established terminology.

Qualification	Formal outcome of an assessment and validation process which is obtained when a competent institution determines that an individual has achieved learning outcomes to a given standard.
Units of Learning Outcomes	A Unit of learning outcomes is a part of a qualification, consisting of a coherent set of knowledge, skills and competence, which can be assessed, validated and recognised.
Learning Outcomes (L.O.)	L.O. are statements of knowledge, skills and competence that can be achieved in a variety of learning contexts. L.O. are statements of what a learner knows, understands and is able to do on completion of a learning process defined in terms of knowledge, skills and competence.
ECVET points	Numerical representation of the overall weight of learning outcomes in a qualification and of the relative weight of units in relation to the qualification.
Credit for L.O.	Credit is given for assessed and documented learning outcomes of a learner. Credit can be transferred to other contexts (learning programmes or

	qualifications) and accumulated to achieve a qualification on the basis of the qualifications standards and regulations existing in the participating countries. ³
Memorandum of Understanding (MoU)	<p>Mutual trust and partnership among participating organizations are expressed in memoranda of understanding and learning agreements</p> <p>MoU is an agreement between competent institutions which sets the framework for credit transfer and accumulation. It formalises the ECVET partnership by stating the mutual acceptance of the status and procedures of competent institutions involved. It also establishes partnerships' procedures for cooperation.</p>
Learning Agreement	Individualised document which sets out the conditions for a specific mobility period. It specifies, for a particular learner, what learning outcomes s/he should achieve and how they will be assessed, validated and recognised.
Competent institution	Institution which is responsible for designing and awarding qualifications or recognising units or other functions linked to ECVET, such as the allocation of ECVET points to qualifications and units, assessment, validation and recognition of learning outcomes under the rules and practices of participating countries.
Assessment of learning outcomes	Methods and processes used to establish the extent to which a learner has attained particular knowledge, skills and competence.
Recognition of learning outcomes	The process of attesting officially achieved learning outcomes through the awarding of units or qualifications.
Validation of learning outcomes	The process of confirming that certain assessed learning outcomes achieved by a learner correspond to specific outcomes which may be required for a unit or a qualification.
Credit accumulation	Process through which learners can acquire qualifications progressively by successive assessments of learning outcomes.
The Personal Transcript	Document containing information on credit (positively assessed learning outcomes) the learner has achieved. It is a record of his/her learning achievements.

Source: DG Education and Culture, ECVET Users' Guide. Part 1: "Get to know ECVET better - Questions and Answers". February 2011, revised version. P.10-11.⁴

Although ECVET is underpinned by European legislation, participation is voluntary and national protocols are respected.

³ <http://www.ecvet-secretariat.eu/en/what-is-ecvet>

⁴ [https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0ahUKEwiY0fHOhs7bAhXlvxQKHcKxBQQFggoMAA&url=http%3A%2F%2Fwww.cedefop.europa.eu%2Ffiles%2FECVET_QUESTION_ANSWERS_Feb_2011_en\(download_ID_17648\).pdf&usq=AOvVaw2As11nDDMIQcqlBs6mNKyr](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0ahUKEwiY0fHOhs7bAhXlvxQKHcKxBQQFggoMAA&url=http%3A%2F%2Fwww.cedefop.europa.eu%2Ffiles%2FECVET_QUESTION_ANSWERS_Feb_2011_en(download_ID_17648).pdf&usq=AOvVaw2As11nDDMIQcqlBs6mNKyr)

ECVET is now in a phase of progressive implementation having created the necessary conditions and measures. The quality of ECVET testing is crucial. All stakeholders, such as awarding bodies, training and assessment providers, social partners and employers, are encouraged to engage in ECVET testing through projects and networks, in particular under the Lifelong Learning Program.

Countries around Europe are increasingly emphasizing the need to take account of the full range of an individual's knowledge, skills and competences not only those acquired at schools, universities or other formal education and training institutions. Recognizing all forms of learning is therefore a priority of EU action in education and training.

Learning that takes place in formal education and training systems is traditionally the most visible and recognized in the labour market and by society in general. In recent years, however, there has been a growing appreciation of the importance of learning in non-formal and informal settings. New approaches are needed to identify and assess and validate these 'invisible' learning experiences within the context of qualifications.

2.3 What are the Learning Outcomes?

Learning Outcomes are defined as statements of what a learner **knows, understands and is able to do on completion of a learning process**, which are defined in terms of knowledge (knows), skills (understands) and competence (is able to do).

- Knowledge means the outcome of the assimilation of information through learning. Knowledge is the body of facts, principles, theories and practices related to a field of work or study. In the context of the European Qualifications Framework, knowledge is described as theoretical and/or factual.
- Skills mean the ability to apply knowledge and use know-how to complete tasks and solve problems. In the context of the European Qualifications Framework, skills are described as cognitive or practical skills.
- Competence means the proven ability to use knowledge, skills and personal, social and methodological abilities in work or study situations and in professional and/or personal development. In the context of the European Qualifications Framework, competence is described in terms of responsibility and autonomy.⁵

How are Learning Outcomes described?

Learning outcomes are described using the terminology and descriptors existing in the qualifications system. The European definition of learning outcomes, which uses the terms of knowledge, skills and competence (see the EQF Recommendation⁶), is the common denominator that fits with the diversity of existing approaches to describing learning outcomes.

⁵ Source: DG Education and Culture, ECVET Users' Guide. Part 1: "*Get to know ECVET better - Questions and Answers*". February 2011, revised version. P.10-12.

⁶ [https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32009H0708\(02\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32009H0708(02))

ECVET does not provide a template or a taxonomy concerning the format of learning outcomes descriptions. Such templates or classifications may exist at national, regional or system level (for example as part of national qualifications frameworks). However, it is essential in implementing ECVET, to ensure that learning outcomes for qualifications and units are clearly identified and described to enable mutual understanding of qualifications and judgments on:

- Whether the qualifications covered in the framework of a partnership for mobility lead to the same or similar occupation;
- Whether learning outcomes, as described in one setting or context, are comparable with those expected in another setting or context.

A Unit of learning outcomes is a component of a qualification or professional profile consisting of a coherent set of knowledge, skills and competences that can be assessed and validated. This implies that Units of learning outcomes are structured comprehensively and logically and that they shall be assessed. Units of learning outcomes can be specific to a single professional profile or common to several profiles or qualifications.⁷

Characteristics of Learning Outcomes

- Learning outcomes principally refer to vocational qualifications and not to individual learners. The learning outcomes do not describe the learning target or the learning path, but the results following the completion of the learning process.
- Learning outcomes will always be described from the perspective of the learner (outcome) and not from the perspective of the teacher, instructor.
- The optimal number of learning outcomes is dependent on the complexity of the educational programme. It is advisable to formulate neither too many, nor too few learning outcomes. Too many could cause a lack of transparency, while on the other hand too few would not be conducive to transparency.
- Learning outcomes should be externally verifiable. The formulations are to be chosen such that it can be determined during an evaluation process if the learner has achieved the learning outcomes.
- The manner in which the learning outcomes are acquired is not relevant for the learning outcome description. This means that it does not matter if the contents have been acquired through an e-learning programme, classroom instruction, at the workplace, at school or through self-study.

⁷ Source: DG Education and Culture, ECVET Users' Guide. Part 1: "*Get to know ECVET better - Questions and Answers*". February 2011, revised version. P.13.

3. THE 'SUSTAINABLE ACCOUNTANT' PROFILE

3.1 Profile summary

Sustainable Accountant ECVET Profile	
EQF LEVEL	5
Total Duration	50 hours
Total ECVET credit points	2 ECVET points
Description of the profile	<p>Upon successful completion of this course, the Sustainable Accountant will be able to:</p> <ul style="list-style-type: none"> ❖ understand the basics of sustainability accounting and the key drivers of sustainability in business; ❖ embed sustainability in business strategy; ❖ assess costs and benefits of sustainability accounting practices; ❖ identify material issues (environmental, social and economic) accompanied with existing metrics and practices used to measure them; ❖ be acquainted with the relevant legislative standards and guidelines for sustainability accounting practices at local, national and European level; ❖ lead staff from across all areas of business towards the adoption of sustainability accounting practices; ❖ set out a strategy to invest time and resources on the development of a comprehensive and evidence-based sustainability report for a business.

3.2 Unit 1 – Introduction to Sustainability Accounting

UNIT 1 – INTRODUCTION TO SUSTAINABILITY ACCOUNTING	
Duration of Unit 1	5 h
ECVET Points of Unit 1	0.2
General LO of Unit 1	<p>Within Unit 1, participants will be trained to:</p> <ul style="list-style-type: none"> - Choose appropriate sustainable accounting tools for a specific business; - Identify sustainability related activities in a company.

1.1 Introduction to sustainability	The <i>Sustainable Accountant</i> is able to integrate business concepts with principles of sustainable development, giving details on the benefits of sustainability.		
Knowledge	Skills	Competences	
a. The <i>Sustainable Accountant</i> knows the main principles of sustainability, including their origin and evolution.	a. The <i>Sustainable Accountant</i> is able to explain and give details on the main sustainability concepts	a. The <i>Sustainable Accountant</i> instructs a team about the main principles of sustainable development.	

<p>b. The <i>Sustainable Accountant</i> describes the main challenges of sustainable development, making reference to its environmental, societal and economical aspects.</p>	<p>b. The <i>Sustainable Accountant</i> can develop a responsible approach to business, targeted to sustainable development at different levels.</p>	
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<p>1.2 Basics of Sustainability Accounting</p>	<p>The <i>Sustainable Accountant</i> has a full knowledge of the basic principles of sustainability accounting, and how these can lead to the production of a sustainability report for a business.</p>	
<p>Knowledge</p>	<p>Skills</p>	<p>Competences</p>
<p>a. The <i>Sustainable Accountant</i> understands the differences between conventional financial accounting and sustainability accounting.</p> <p>b. The <i>Sustainable Accountant</i> knows the main drivers for sustainability accounting.</p> <p>c. The <i>Sustainable Accountant</i> knows what is meant by sustainability reporting and the type of information enclosed.</p> <p>d. The <i>Sustainable Accountant</i> knows the most well-known standards for non-financial reporting.</p>	<p>a. The <i>Sustainable Accountant</i> illustrates by examples the difference between conventional financial accounting and sustainability accounting.</p> <p>b. The <i>Sustainable Accountant</i> analyses, compares and assesses the main drivers for sustainability accounting, selecting the most appropriate ones for a business.</p> <p>c. The <i>Sustainable Accountant</i> lists and explains the main components of a sustainability report, providing examples</p>	<p>a. The <i>Sustainable Accountant</i> instructs a team about the basic concepts of sustainability accounting.</p> <p>b. The <i>Sustainable Accountant</i> instructs a team about the main steps required to issue a sustainability report.</p>

	<p>with the help of the most common standards for non-financial reporting.</p>	
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1.3 Key enablers of sustainability inside a company	The <i>Sustainability Accounting</i> is able to build a sustainability ethics inside a company, leading to the regular adoption of sustainability accounting practices.		
Knowledge	Skills	Competences	
<ul style="list-style-type: none"> a. The <i>Sustainable Accountant</i> knows the basic steps for incorporating a holistic sustainable business approach. b. The <i>Sustainable Accountant</i> emphasises the need for a company ethics on sustainable development. 	<ul style="list-style-type: none"> a. The <i>Sustainable Accountant</i> is able to engage staff members in sustainable behaviours. b. The <i>Sustainable Accountant</i> designs and carry out easy implemented sustainable practices and policies. c. The <i>Sustainable Accountant</i> is able to create a communication strategy for sustainability for internal and external stakeholders. 	<ul style="list-style-type: none"> a. The <i>Sustainable Accountant</i> leads a team in the process of developing a company ethics in sustainable development. b. The <i>Sustainable Accountant</i> educates employees about sustainable practices. c. The <i>Sustainable Accountant</i> takes responsibility in creating a policy document for introducing sustainability accounting in a company. d. The <i>Sustainable Accountant</i> makes decision about the adoption of sustainability accounting practices in a company. 	

3.3 Unit 2 – Legal Framework and EU Directives for Sustainable Accounting

UNIT 2 – LEGAL FRAMEWORK AND EU DIRECTIVES FOR SUSTAINABLE ACCOUNTING	
Duration of Unit 2	5 h
ECVET Points of Unit 2	0.2
General LO of Unit 2	<p>Within Unit 2, participants will be trained to:</p> <ul style="list-style-type: none"> - Use the appropriate legal framework while planning, implementing and monitoring sustainability accounting practices - Create a policy document concerning sustainability accounting within a specific organization by using appropriate legal frameworks and directives on all levels

2.1 EU Directives	The <i>Sustainable Accountant</i> knows and applies the relevant EU Directives and legal framework about sustainability accounting practices.	
Knowledge	Skills	Competences
a. The <i>Sustainable Accountant</i> knows the relevant EU Directives and legal framework for sustainability accounting.	a. The <i>Sustainable Accountant</i> explains the provision of relevant EU Directives for sustainability accounting.	a. The <i>Sustainable Accountant</i> instructs a team about the relevant EU Directives and legal framework for sustainability

<p>b. The <i>Sustainable Accountant</i> identifies the most recommended strategic frameworks and standards at international level for sustainability accounting.</p>	<p>b. The <i>Sustainable Accountant</i> describes the legal framework and policy instruments available at EU level for sustainable accounting.</p>	<p>accounting applicable to a particular company.</p> <p>b. The <i>Sustainable Accountant</i> takes responsibility in applying the appropriate European legal framework into a company's sustainability accounting practices.</p>
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<p>2.2 National Regulations</p>	<p>The <i>Sustainable Accountant</i> knows and applies the relevant national and legal framework about sustainability accounting practices.</p>	
<p>Knowledge</p>	<p>Skills</p>	<p>Competences</p>
<p>a. The <i>Sustainable Accountant</i> knows the relevant national law and legal framework for sustainability accounting.</p> <p>b. The <i>Sustainable Accountant</i> identifies the most recommended strategic frameworks and standards at national level for sustainability accounting.</p>	<p>a. The <i>Sustainable Accountant</i> explains the provision of relevant national law for sustainability accounting.</p> <p>b. The <i>Sustainable Accountant</i> describes the legal framework and policy instruments available at national level for sustainable accounting.</p>	<p>a. The <i>Sustainable Accountant</i> instructs a team about the relevant national law and legal framework for sustainability accounting applicable to a particular company.</p> <p>b. The <i>Sustainable Accountant</i> takes responsibility in applying the appropriate</p>

		national legal framework into a company's sustainability accounting practices.
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3.4 Unit 3 – Economic Dimension of Sustainable Accounting

UNIT 3 – ECONOMIC DIMENSION OF SUSTAINABLE ACCOUNTING	
Duration of Unit 3	5 h
ECVET Points of Unit 3	0.2
General LO of Unit 3	<p>Within Unit 3, participants will be trained to:</p> <ul style="list-style-type: none"> - Perform analysis for the purpose of identifying environmental and socially related expenditure; - Create a plan for introducing sustainability principles into the organization including an action plan, monitoring plan and evaluation.

3.1 Financial Benefits	The <i>Sustainable Accountant</i> is able to describe the financial benefits and challenges linked to the adoption of sustainability accounting practices in business, making decisions accordingly.	
Knowledge	Skills	Competences
a. The <i>Sustainable Accountant</i> knows the opportunities for financial benefits linked to	a. The <i>Sustainable Accountant</i> assesses financial opportunities and risks for the	a. The <i>Sustainable Accountant</i> instructs a team about the financial benefits and risks

<p>the adoption of sustainable accounting practices in business, such as:</p> <ul style="list-style-type: none"> - improved performance of the company; - better allocation of resources; - cost saving practices. <p>b. The <i>Sustainable Accountant</i> identifies financial barriers for sustainable accounting in business.</p>	<p>company linked to the adoption of sustainability accounting practices.</p> <p>b. The <i>Sustainable Accountant</i> analyses the current financial barriers for sustainable accounting in a company, making proposals to overcome them.</p>	<p>linked to the adoption of sustainable accounting practices.</p> <p>b. The <i>Sustainable Accountant</i> takes responsibility in selecting the right sustainability accounting practices for the financial benefit of the company.</p>
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3.2 Non-financial benefits	The <i>Sustainable Accountant</i> is able to describe the non-financial benefits and challenges linked to the adoption of sustainability accounting practices in business, making decisions accordingly.	
Knowledge	Skills	Competences
<p>a. The <i>Sustainable Accountant</i> knows the concept of SMART (<i>Specific, Measurable, Achievable, Relevant, Time-bound</i>) goals and how to apply them to sustainability accounting.</p> <p>b. The <i>Sustainable Accountant</i> identifies the main non-financial benefits linked to the</p>	<p>a. The <i>Sustainable Accountant</i> is able to weigh up non-financial benefits and risks linked to the adoption of sustainable accounting practices in business.</p> <p>b. The <i>Sustainable Accountant</i> sets up a strategy to manage the non-financial implications due to the adoption of selected sustainable accounting practices.</p>	<p>a. The <i>Sustainable Accountant</i> instructs a team about the non-financial benefits and risks linked to the adoption of sustainability accounting practices.</p> <p>b. The <i>Sustainable Accountant</i> takes responsibility in selecting the right strategy to manage non-financial implications of sustainability accounting practices.</p>

<p>adoption of sustainable accounting practices, such as:</p> <ul style="list-style-type: none"> - Enhanced corporate image; - Stronger market position; - Access to new clients and markets; - Attraction of new investors; - Media coverage. <p>c. The <i>Sustainable Accountant</i> identifies the main non-financial risks linked to the adoption of sustainable accounting practices, such as:</p> <ul style="list-style-type: none"> - Failure to report; - Pressure to act; - Discomfort with increased transparency; - Higher visibility. 		
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3.5 Unit 4 – Social Dimension of Sustainable Accounting

UNIT 4 – SOCIAL DIMENSION OF SUSTAINABLE ACCOUNTING	
Duration of Unit 4	5 h
ECVET Points of Unit 4	0.2
General LO of Unit 4	<p>Within Unit 4, participants will be trained to:</p> <ul style="list-style-type: none"> - Create innovative methods for improving company’s social impact and integrate them into appropriate policy and strategic frameworks of an organization; - Identify key areas for introduction of sustainability accounting practices within existing HR activities; - Plan and integrate practices based on sustainability in product development and chain supply management.

4.1 Employees	The <i>Sustainable Accountant</i> is able to analyse the elements making for the working condition of the personnel, reporting on it in accordance with specific indicators.	
Knowledge	Skills	Competences
a. The <i>Sustainable Accountant</i> understands which elements make for the working conditions of an employee, such as:	a. The <i>Sustainable Accountant</i> describes and gives examples on the main elements	a. The <i>Sustainable Accountant</i> takes responsibility in selecting the most

<ul style="list-style-type: none"> - Wages; - Welfare; - Parental leave policies; - Training and upskilling programs; - Healthcare programs. <p>b. The <i>Sustainable Accountant</i> knows what should be considered when reporting on employees and staff turnover.</p>	<p>making for the working condition of an employee.</p> <p>b. The <i>Sustainable Accountant</i> is able to outline specific indicators to report on staff conditions.</p> <p>c. The <i>Sustainable Accountant</i> can develop tools to track employees' satisfaction and productivity.</p> <p>d. The <i>Sustainable Accountant</i> is able to analyse the current staff condition and report on it, making suggestions accordingly where needed.</p>	<p>appropriate indicators and tools to report on the working conditions of the personnel.</p> <p>b. The <i>Sustainable Accountant</i> instructs a team on how to track employee's satisfaction and productivity, producing detailed reports accordingly.</p>
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<p>4.2 Community</p> <p>The <i>Sustainable Accountant</i> is able to monitor the social impact created by a business on the community where it's based, making suggestions for improvement.</p>		
<p>Knowledge</p>	<p>Skills</p>	<p>Competences</p>
<p>a. The <i>Sustainable Accountant</i> knows how business may create impact on the community where it is based in terms of:</p> <ul style="list-style-type: none"> - Jobs created; - Income generated; 	<p>a. The <i>Sustainable Accountant</i> describes with details and examples the impact that business may create on community.</p>	<p>a. The <i>Sustainable Accountant</i> takes responsibility in selecting the most appropriate indicators and tools to report on the impact produced on the community where the business is based.</p>

<ul style="list-style-type: none"> - Investments attracted; - Knowledge and innovation disseminated <p>b. The <i>Sustainable Accountant</i> understand and explain how SMEs contribute to define the unique community identity.</p>	<p>b. The <i>Sustainable Accountant</i> is able to outline specific indicators to measure the impact produced on community.</p> <p>c. The <i>Sustainable Accountant</i> can report on the impact created by a particular business on the community at large.</p>	<p>b. The <i>Sustainable Accountant</i> takes responsibility in drawing conclusions about the community impact reported, making suggestions for improvement accordingly.</p>
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4.3 Responsible Products	The <i>Sustainable Accountant</i> is able to measure the sustainability level of a supply chain, using specific indicators to report on it.	
Knowledge	Skills	Competences
<p>a. The <i>Sustainable Accountant</i> recognises the importance of retrieving relevant legal information about product quality compliance.</p> <p>b. The <i>Sustainable Accountant</i> knows the main concepts linked to a sustainable supply chain.</p>	<p>a. The <i>Sustainable Accountant</i> is able to find the right and field-specific legal information about product quality compliance.</p> <p>b. The <i>Sustainable Accountant</i> can assess a company's performance against the relevant legislation in terms of product quality.</p>	<p>a. The <i>Sustainable Accountant</i> instructs a team about the product quality indicators to be tracked to inform a dedicated report.</p> <p>b. The <i>Sustainable Accountant</i> takes responsibility in planning the implementation of sustainability accounting practices for responsible products.</p>

<p>c. The <i>Sustainable Accountant</i> understands the different level of compliance related to the product lifecycle.</p>	<p>c. The <i>Sustainable Accountant</i> can evaluate the compliance and comprehensiveness of product labels.</p> <p>d. The <i>Sustainable Accountant</i> explains how the product quality engagement of a company should be reported and communicated.</p>	
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3.6 Unit 5 – Environmental Dimension of Sustainable Accounting

UNIT 5 – ENVIRONMENTAL DIMENSION OF SUSTAINABLE ACCOUNTING	
Duration of Unit 5	5 h
ECVET Points of Unit 5	0.2
General LO of Unit 5	<p>Within Unit 5, participants will be trained to:</p> <ul style="list-style-type: none"> - Report on a business’ environmental performance; - Engage the staff in environmentally sustainable practices and measure them; - Use sustainable reporting to assess compliance against relevant environmental legislation;

	<ul style="list-style-type: none"> - Use the environmental side of sustainable reporting to increase customer satisfaction, strengthen relationship with suppliers and gain competitive advantages.
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5.1 Simple, low-cost pro-environmental actions and longer-term investments	The <i>Sustainable Accountant</i> can set up a plan to implement pro-environmental actions within a company.	
Knowledge	Skills	Competences
<p>a. The <i>Sustainable Accountant</i> knows the business implications of</p> <ul style="list-style-type: none"> - energy efficiency; - water efficiency; - waste reduction; - air pollution reduction. <p>b. The <i>Sustainable Accountant</i> knows how to identify the right indicators to measure the environmental performance of a company.</p>	<p>a. The <i>Sustainable Accountant</i> is able to help a company take a pro-environmental behaviour change.</p> <p>b. The <i>Sustainable Accountant</i> identifies savings opportunities using simple, low-cost actions with quick return of investment.</p>	<p>a. The <i>Sustainable Accountant</i> takes responsibility in selecting the most appropriate pro-environmental actions to be taken by a company.</p> <p>b. The <i>Sustainable Accountant</i> instructs a team about the pro-environmental actions taken by the company.</p>

5.2 Engaging the workforce	The <i>Sustainable Accountant</i> recognises how the personnel’s engagement with pro-environmental actions can be a driver for a company’s sustainability performance, and is able to design a communication campaign to raise awareness on this subject.		
Knowledge	Skills	Competences	
<p>a. The <i>Sustainable Accountant</i> understands and explains the importance of raising awareness about environmental issues within a company’s personnel.</p> <p>b. The <i>Sustainable Accountant</i> knows how to set up an internal communication campaign to engage the personnel with environmental issues.</p>	<p>a. The <i>Sustainable Accountant</i> is able to design an effective awareness campaign to engage a company’s personnel with environmental issues.</p> <p>b. The <i>Sustainable Accountant</i> is able to track the personnel’s response to this campaign and report on that according to specific indicators.</p>	<p>a. The <i>Sustainable Accountant</i> instructs the team on the effectiveness of an awareness campaign to engage a company’s personnel with environmental issues.</p> <p>b. The <i>Sustainable Accountant</i> takes responsibility in choosing the main subjects and characteristics of such campaign.</p>	

5.3 Environmental reporting	The <i>Sustainable Accountant</i> is able to effectively report on a company's overall environmental performance, drawing conclusions and providing suggestions accordingly.	
Knowledge	Skills	Competences
<p>a. The <i>Sustainable Accountant</i> knows how to effectively monitor and report on a company's environmental performance.</p> <p>b. The <i>Sustainable Accountant</i> knows what KPIs (<i>Key Performance Indicators</i>) are and how they can be used to identify environmental improvements.</p> <p>c. The <i>Sustainable Accountant</i> knows the main KPIs used to measure environmental performance related to:</p> <ul style="list-style-type: none"> - Energy - Water - Waste - Air pollution. 	<p>a. The <i>Sustainable Accountant</i> outlines the most appropriate KPIs to monitor and report on the company's environmental performance.</p> <p>b. The <i>Sustainable Accountant</i> is able to collect relevant data and information about the environmental performance of a company.</p> <p>c. The <i>Sustainable Accountant</i> is able to effectively report on a company's overall environmental performance.</p>	<p>a. The <i>Sustainable Accountant</i> instructs a team about the selected KPIs to measure a company's environmental performance.</p> <p>b. The <i>Sustainable Accountant</i> takes responsibility in analysing the results of a company's environmental report, formulating suggestions for improvement accordingly.</p>

5.4 Environmental legislation	The <i>Sustainable Accountant</i> is able to report on a company's compliance with legal obligations about environment protection.	
Knowledge	Skills	Competences
<p>a. The <i>Sustainable Accountant</i> knows the relevant law and regulations aimed at protecting the environment;</p> <p>b. The <i>Sustainable Accountant</i> knows the difference between the four types of environmental legislation:</p> <ul style="list-style-type: none"> - Permits and consents; - Registrations; - Reporting requirements; - Regular inspections 	<p>a. The <i>Sustainable Accountant</i> is able to find information on relevant environmental law and regulations that a company has to comply with.</p> <p>b. The <i>Sustainable Accountant</i> explains how compliance with legal obligations about environment protection may bring real commercial benefits.</p>	<p>a. The <i>Sustainable Accountant</i> instructs a team about the relevant body of environmental law and regulations that a company has to comply with.</p> <p>b. The <i>Sustainable Accountant</i> takes responsibility in reporting on a company's compliance with legal obligations about environment protection.</p>

3.7 Unit 6 – Report Design Guidelines

UNIT 6 – REPORT DESIGN GUIDELINES	
Duration of Unit 6	25 h
ECVET Points of Unit 6	1
General LO of Unit 6	<p>Within Unit 6, participants will be trained to:</p> <ul style="list-style-type: none"> - Create a specific sustainability accounting report that responds and highlights a company's social, economic, and environmental impact; - Use sustainability reporting tools to create suggestions for the reduction of company costs; - Implement sustainable principles into company's communication practices with the goal of promoting company's sustainable approach in management.

6.1 Methodological Frameworks	The <i>Sustainable Accountant</i> is able to create a specific sustainability accounting report that responds and highlights to company's social, economic, and environmental impact.		
Knowledge	Skills	Competences	
a. The <i>Sustainable Accountant</i> knows the main steps to be taken to draft a sustainability report	a. The <i>Sustainable Accountant</i> is able to draft a comprehensive and detailed sustainability report for business.	a. The <i>Sustainable Accountant</i> leads a team in the development of a comprehensive sustainability report.	

<p>b. The <i>Sustainable Accountant</i> knows the most common sections included in a non-financial report:</p> <ul style="list-style-type: none"> - Company’s overview and objectives; - Sustainability strategic framework; - Sustainable actions undertaken; - Performance indicators. 		<p>b. The <i>Sustainable Accountant</i> takes responsibility in validating a company’s sustainability report.</p>
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<p>6.2 Business communication</p>		<p>The <i>Sustainable Accountant</i> is able to exploit the main business communication principles to disseminate a company’s environmental behaviour.</p>	
<p>Knowledge</p>	<p>Skills</p>	<p>Competences</p>	
<p>a. The <i>Sustainable Accountant</i> knows the basics of business communication.</p> <p>b. The <i>Sustainable Accountant</i> understands how business communication principles can be exploited to promote a company’s environmental behaviour.</p>	<p>a. The <i>Sustainable Accountant</i> is able to exploit the main business communication principles to disseminate a company’s environmental behaviour.</p>	<p>a. The <i>Sustainable Accountant</i> instructs a team on how to set up an effective communication campaign to disseminate a company’s environmental behaviour.</p>	

ANNEX 1 – LEVELS IN THE EUROPEAN QUALIFICATION FRAMEWORK

EQF LEVEL	KNOWLEDGE	SKILLS	COMPETENCE
Level 1	Basic general knowledge	Basic skills required to carry out simple tasks	Work or study under direct supervision in a structured context
Level 2	Basic factual knowledge of a field of work or study	Basic cognitive and practical skills required to use relevant information in order to carry out tasks and to solve routine problems using simple rules and tools	Work or study under supervision with some autonomy
Level 3	Knowledge of facts, principles, processes and general concepts, in a field of work or study	A range of cognitive and practical skills required to accomplish tasks and solve problems by selecting and applying basic methods, tools, materials and information	Take responsibility for completion of tasks in work or study; adapt own behavior to circumstances in solving problems
Level 4	Factual and theoretical knowledge in broad contexts within a field of work or study	A range of cognitive and practical skills required to generate solutions to specific problems in a field of work or study	Exercise self-management within the guidelines of work or study contexts that are usually predictable, but are subject to change; supervise the routine work of others, taking some responsibility for the evaluation and improvement of work or study activities
Level 5 ^[1]	Comprehensive, specialized, factual and theoretical knowledge within a field of work or study and an awareness of the boundaries of that knowledge	A comprehensive range of cognitive and practical skills required to develop creative solutions to abstract problems	Exercise management and supervision in contexts of work or study activities where there is unpredictable change; review and develop performance of self and others
Level 6 ^[2]	Advanced knowledge of a field of work or study, involving a critical understanding of theories and principles	Advanced skills, demonstrating mastery and innovation, required to solve complex and unpredictable problems in a specialized field of work or study	Manage complex technical or professional activities or projects, taking responsibility for decision-making in unpredictable work or study contexts; take responsibility for managing professional development of individuals and groups

IO2/A3 – Report ASAP ECVET Profile

<p>Level 7^[3]</p>	<p>Highly specialized knowledge, some of which is at the forefront of knowledge in a field of work or study, as the basis for original thinking and/or research</p> <p>Critical awareness of knowledge issues in a field and at the interface between different fields</p>	<p>Specialized problem-solving skills required in research and/or innovation in order to develop new knowledge and procedures and to integrate knowledge from different fields</p>	<p>Manage and transform work or study contexts that are complex, unpredictable and require new strategic approaches; take responsibility for contributing to professional knowledge and practice and/or for reviewing the strategic performance of teams</p>
<p>Level 8^[4]</p>	<p>Knowledge at the most advanced frontier of a field of work or study and at the interface between fields</p>	<p>The most advanced and specialized skills and techniques, including synthesis and evaluation, required to solve critical problems in research and/or innovation and to extend and redefine existing knowledge or professional practice</p>	<p>Demonstrate substantial authority, innovation, autonomy, scholarly and professional integrity and sustained commitment to the development of new ideas or processes at the forefront of work or study contexts including research</p>

1. The descriptor for the higher education short cycle (within or linked to the first cycle), developed by the Joint Quality Initiative as part of the Bologna process, corresponds to the learning outcomes for EQF level 5.
2. The descriptor for the first cycle in the Framework for Qualifications of the European Higher Education Area corresponds to the learning outcomes for EQF level 6.
3. The descriptor for the second cycle in the Framework for Qualifications of the European Higher Education Area corresponds to the learning outcomes for EQF level 7.
4. The descriptor for the third cycle in the Framework for Qualifications of the European Higher Education Area corresponds to the learning outcomes for EQF level 8

ANNEX 2 – MEMORANDUM OF UNDERSTANDING

1 – General objective: This Memorandum of Understanding (MoU) aims to establish the conditions for a person acquiring the professional competences specific to the FOSS Business User curriculum. The agreement refers to the knowledge, skills and competences provided by the FOSS4SMEs training course. This is a voluntary partnership agreement and sets the general framework of cooperation and networking within the partnership, regarding the recognition of Learning Outcomes within the FOSS4SMEs Project and for the qualification developed in this context.

2– Information about the Partners

Partner 0
Name of the Organization:
Type of Organization
Address
City
Country
Contact Person
Job Title
Phone Number
E-mail
Home Page
Short description of Partner

Partner 1
Name of the Organization:
Type of Organization
Address

City
Country
Contact Person
Job Title
Phone Number
E-mail
Home Page
Short description of Partner

Partner 2
Name of the Organization:
Type of Organization
Address
City
Country
Contact Person
Job Title
Phone Number
E-mail
Home Page
Short description of Partner

Partner 3
Name of the Organization:

Type of Organization
Address
City
Country
Contact Person
Job Title
Phone Number
E-mail
Home Page
Short description of Partner

Partner 4
Name of the Organization:
Type of Organization
Address
City
Country
Contact Person
Job Title
Phone Number
E-mail
Home Page
Short description of Partner

Partner 5
Name of the Organization:
Type of Organization
Address
City
Country
Contact Person
Job Title
Phone Number
E-mail
Home Page
Short description of Partner

Partner 6
Name of the Organization:
Type of Organization
Address
City
Country
Contact Person
Job Title
Phone Number
E-mail

Home Page
Short description of Partner

4 – Information about the training program or qualification concerned

In order to recognize the acquisition of a certain amount of credits, outcomes have to be assessed in a reliable and valid manner by the competent institution in charge. It also needs to trust that the learners' credits actually reflect the learning outcomes expected and that these are at the appropriate level. By setting up this MoU, the signatory competent institutions acknowledge their partners' approaches to designing units, assessment, validation, and recognition as well as quality assurance. Through this process, they make informed judgments about the conditions under which they can recognise credits achieved within the partners' systems. This MoU is concluded by competent institutions, each of which is empowered, in their own setting, to award qualifications or units or to give credits for achieved learning outcomes for transfer and validation.

The signatory organisations are agreeing on the ECVET Model elaborated for the FOSS Business User training (attached to this MoU) and recognizing the knowledge, skills and competence that a person will acquire after graduating the online assessment of the specific training course which will be available on the online platform.

The signatory organisations are mutually recognizing the following aspects of the e-learning platform:

- the curricula of the training course
- the procedure of assessment of learning outcomes
- the ECVET procedure for recognizing the learning outcomes
- the credits allocated for the training modules accomplished by the trainees.

6 – Quality Assurance

1. The e-learning platform provides a safe training environment for the trainee in which he/she can study and learn;
2. The platform takes into consideration the level of competence and development of the trainee (the years of training/work experience);
3. The platform allows enough time, room, means and resources for the training and coaching of the trainee;
4. The platform provides a detailed programme/plan including an introduction programme, and the final assessment of the trainee;

5. A representative of the signatory organization, if case, monitors and evaluates the achievement of the learning outcomes.
6. The trainee shall attend the needed training sessions in relation to the Units selected for the present MoU, and fulfills other tasks that are part of the agreed training plan.

7. Signatures

By using this agreement, we accept each other's status as competent organizations, as well as each other's quality assurance, assessment, validation, recognition criteria and procedures as appropriate for the purpose of transferring credits at the end of the training experience provided by the e-learning platform [...].

IN WITNESS WHEREOF, the parties have executed this Memorandum of Understanding the day and year written above and here below.

Partner 0:

City, date:

Signature and Stamp of the organization:

Name:

Role:

Partner 1:

City, date:

Signature and Stamp of the organization:

Name:

Role:

Partner 2:

City, date:

Signature and Stamp of the organization:

Name:

Role:

Partner 3:

City, date:

Signature and Stamp of the organization:

Name:

Role:

Partner 4:

City, date:

Signature and Stamp of the organization:

Name:

Role:

Partner 5:

City, date:

Signature and Stamp of the organization:

Name:

Role:

Partner 6:

City, date:

Signature and Stamp of the organization:

Name:

Role:

ANNEX 3 – LEARNING AGREEMENT

Template for the eventual Learning Agreement to be issued in case of mobility

1 – Information about the participants	
Contact details of the organization	
Name of the organization	(Text here)
Address	(Text here)
Telephone/fax	(Text here)
E-mail	(Text here)
Website	(Text here)
Contact person	(Text here)
Telephone/fax	(Text here)
E-mail	(Text here)

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Contact details of the learner	
Name	(Text here)
Address	(Text here)
Telephone/fax	(Text here)
E-mail	(Text here)
Date of birth	(Text here)
Gender (male or female)	(Text here)
Contact details of parents or legal guardian of the learner, if applicable	
Name	(Text here)
Address	(Text here)
Telephone	(Text here)
E-mail	(Text here)
If an intermediary organization is involved, please provide contact details	

Name of organization	(Text here)
Address	(Text here)
Telephone/fax	(Text here)
E-mail	(Text here)
Website	(Text here)
Contact person	(Text here)
Telephone/fax	(Text here)
E-mail.	(Text here)

2. Duration of the learning period	
Start date of the training	(dd/mm/yyyy)
End date of the training	(dd/mm/yyyy)
Length of time	(number of weeks)

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3.- Qualification – including information on the learner’s progress (knowledge, skills and competences already acquired).

Title of the qualification being taken by the learner (also in English).

EQF level

NQF level

Information on the learner’s progress in relation to the learning pathway.

Annexes	(text here)
	(text here)
	(text here)
	(text here)

4. Description of the learning outcomes to be achieved during mobility

Title of unit(s)/groups of learning outcomes to be acquired (text here)

Number of ECVET points to be acquired while abroad (text here)

Learning Outcomes to be achieved (text here)

Description of the learning activities	(text here)
Annexes	Description of the units of learning outcomes which are the focus of the mobility
	Description of the learning activities
	Individual's development plan
	Other?

5. Assessment and documentation	
Person responsible for assessing the learner's performance	Name: (text here)
	Organization, role: (text here)
Assessment of learning outcomes	Date of assessment: (dd/mm/yyyy)
	Method: (text here)
How and when will the assessment be recorded?	(text here)
Please include	Detailed information about the assessment procedure (assessment grid, criteria,...)
	Template for documenting the acquired learning outcomes (e.g. the learner's transcript of record or Europass Mobility).
	Individual's development plan when abroad
	Other?

6. Validation and recognition

Person responsible for validating the learning outcomes achieved abroad	Name: (text here)
	Organization, role: (text here)

How will the validation process be carried out?	(text here)
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Recording of validated achievements	Date: (dd/mm/yyyy)
	Method: (text here)

Person responsible for recognizing the learning outcomes achieved	Name: (text here)
	Organization, role: (text here)

How will the recognition be conducted?	(text here)
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7. Signatures

Organization	Learner

Name and role	
Place and date	Place and date

If applicable: Intermediary organization	If applicable: Parent or legal guardian
Name and role	Name and role
Place and date	Place and date

8. Additional information

(text here)

9. Annexes

(text here)