



*SLOVAK AUSTRIAN GERMAN ALIANCE
VOCATIONAL EDUCATION AND TRAINING*

CURRICULUM

OUTPUT IDENTIFICATION:

O6 - Education of trainers for the course "Wholesale Worker"

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Slovak-Austrian-German-Alliance for Vocational Education and Training

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SAGA for VET

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Part I Introductory notes

This framework plan is issued in accordance with the relevant educational regulations of the federal republic (issued by the federal ministry of economics and labor, or otherwise competent expert ministry represented by the federal ministry of education, science and research).

It does not contain any methodological regulations for the education. When creating an education, particularly those educational methods, through which are directly supported by acting competencies should be taken into account. Independent and responsible thinking and acting as the dominant objective of education, must be included as part of the overall didactic-methodical concept in such educational forms.

Countries will immediately adopt this framework plan, or will put it into their own lesson plans. In other case, it is necessary to mind that the result would be contained in general plan in time and professional agreement with relevant educational regulations.

Part II Training demands on educational institutions

Vocational school and educational operation meet common educational demands in dual education.

Educational facility is autonomous place of education. It cooperates as an equal partner with all other participating educational establishments. Its task is to arrange labor and general contents of education to pupils with a particular reference on demands of the labor education.

The vocational school and educational establishment have both labor and professional preconditions to provide education for an achieved goal. It deepens previously gained general education. It contributes to fulfilment of tasks in the profession as well as to co-creating of the world of work and society taking in consideration the social and environmental responsibility. It follows the regulations valid for this education process and school laws of single countries. Primarily, the education, focused on the preparation for work, is oriented among other things also at each supporting mean of by state recognized education profession:

The framework plan of the Permanent Conference of Ministers of culture and Senators of Countries (KMK)

The regulation on education with preparation for a profession (educational plan) of countries for business education.

According to the Framework Agreement on vocational schools and educational establishments (Regulation KMK of March 15, 1991), a vocational school and educational establishment has as a goal to:

"Arrange the ability to perform the profession and bind a professional competence with general skills of humanitarian and social kind,

develop labor flexibility suitable for overcoming changing demands and preconditions for the world of work and society as well as in connection with the mutual growth of all Europe,

arouse the readiness for labor education and supplementary knowledge and skills deepening,

support skills and readiness in accordance of labor and private individual's life and simultaneously ability to act independently, confidently and responsibly."

For achieving these goals, the vocational school and educational establishment have to:

set a specific pedagogy for education focused on education roles. This pedagogy would accentuate the trade and business orientation;

to mediate the qualifications that would include all working issues of the field with respect to the necessary business specialization;

to guarantee a diverse and flexible offer of education to balance variety of skills and talents of students, as well as fulfilled different demands of the labor market and society;

-to mediate the views of the various forms of employment, including business in the form of self-employment, in order to facilitate separate and responsible planning of working life;

within its capabilities to support and protect persons with health disabilities and persons with worsened social status;

alert students to environment threats and injuries risks in accordance with a profession performance and private way of life; and familiarize them with capabilities of their prevention or reduction.

The vocational school and educational establishment should also in general education, if it is within the curriculum, alert to centroidal issues of our era like:

Employment and unemployment

Co-existence of people, nations, and cultures within a single world and guarantee the preservation of cultural identity

An observance of natural subsistence as well as

human rights guaranteeing.

These goals are focused on business skills development. With this we understand the readiness and ability of individuals to behave in a social, labor and private situations objectively, professionally, judiciously and thoughtfully, as well as taking into account the individual and social responsibility. Business skills are developed in the professional, personal and social competencies' areas.

Professional competence show the readiness and capacity to purposefully, professionally correctly

in accordance with the methods and separately to solve tasks and problems focusing on the substance of the

professional knowledge and skills, and to assess and justify the result.

Personal competencies show individual's readiness and capacity to use, judge and solve chances for development, requirements and restrictions in family, in their profession and in public life, develop their talents, as well as to identify and develop their life plan. It also includes personality traits as independence, critical thinking capability, responsibility, and the ability to take obligations. In particular, this includes the development of values and self-evaluation of values.

Social competencies refer to the readiness and the ability to live and to form social relationships,

to express support, suppressing tensions, to be able to achieve rational and responsible understanding with others.

Particularly, the development of social responsibility and solidarity belongs there.

Part of the professional competencies as well as the social competencies are model, communication and teaching competencies.

Methodological competencies indicate the readiness and capability of the purposeful and planned behavior in the processing of tasks and problems (e.g. when planning workflows and steps).

Communication competencies show a readiness and ability to understand and create communication situations. This includes the ability to be aware of own needs and interests as well as the interests and needs of a partner and understand them.

Teaching competencies show a readiness and ability to independently, also in accordance with others, understand

the information and context, evaluate them and assign them to different

structures of thought. Teaching competencies include in particular the ability and readiness to develop teaching techniques and learning strategies within the profession and beyond it, and use them throughout life.

Part III Didactic principles

Goals determination of technical education requires and adaptation of education to the pedagogy type carried out at vocational schools. This pedagogy supports the business orientation and teaches young people to independently plan, perform and evaluate labor tasks within their labor activity.

The education at the vocational school or educational establishment mainly consists from the relationship to a specific, operated and labor action, as well as from reasoning operations' development and understanding thought processes and treating with others. This education is focused primarily on reflection and business methods (business plan, processes and results). This intellectual penetration of work activities will fulfill assumptions for training within work activities. For the framework plan this means that the objective and the content selection refers to a specific profession.

On the basis of education-theoretical and didactic knowledge, the following orientation points are named:

Didactic reference points are situations for which the performance of a profession is significant (education for business).

The starting point of education is comprised of actions which are best performed or are intellectually understandable (studying through action).

As far as possible the student should independently plan, perform, check, or also correct and evaluate actions.

The actions should support an overall understanding of work issues like technical, safety-technical, economic, legal, ecological and social aspects.

The actions must be integrated into the student's work experience and reflected in relation with social consequences.

The actions should also include social processes, such as expressions of interests or the suppression of conflicts, as well as the different perspectives of the profession and of the life planning.

Education oriented to business is a didactic concept strengthened by professional and business-systematic structures. It takes place through various educational methods.

Part IV Introduction related to the profession

Submitted framework curricula for professional education in “Businessperson in wholesale and foreign trade” are in conformity with the relevant provisions set out in course of study Businessperson in wholesale and foreign trade of 14.02.2006 (BGB1. I S. 409).

The framework plan for education in the course of field Businessperson in wholesale and foreign trade (KMK decree dated 14.03.1997) shall be replaced by the presented framework plan.

Tasks of Businessperson in wholesale and foreign trade apply to all performance fields of wholesales and foreign trade. Field of application consists of planning, organization, shopping management, product sales, as well as of an offer of relevant maintenance services for goods. The work is performed inland and abroad. Traders in wholesale and foreign trade are engaged in commercial and industrial enterprises in different spheres.

Traders in wholesale and foreign trade are able to separately, but also in cooperation with others, to perform the abovementioned tasks within the framework of the various objectives that are set with regard to the customer’s needs.

The professional competencies of the traders in wholesale and foreign trade are not only specific in wholesale and foreign trading, but also trade-like. The professional competencies include operating and overall economic relations and provide an overview of the business processes and know how to assess the impact of its activities on operational functional areas. They are using information and communication systems to accomplish its tasks.

The competencies of traders in wholesale and foreign trade consist of independent and interconnected thinking and the ability to solve problems. Communication and cooperation skills as well as flexibility. Own initiative and responsibility for own actions are important principles of professional direction.

Teaching areas are oriented with their aim to the operational actions areas. It is necessary to methodically and didactically promote them that led to the strengthening of operational mercantile competences. Formulation of objectives at the end of the educational process describes the state of qualification. Followed by the contents it includes a minimum range of competencies, which is necessary to mediate. The objectives, contents and time nominatives of the teaching areas are valid substantially only for both the professional directions, if they are not expressly listed only one vocational direction. Divergent time normatives

They are under the same teaching content constituted through different deepening of knowledge.

If the students of both directions of professional education in common, the objectives and content of education direction Wholesale are valid, while the contents of education direction Foreign trade should be taken into account within the internal differentiation.

Part V Fields of study

Educational Field 1:

Presentation of the educational premise as business entity in wholesale and foreign trade

Aim:

Pupils present educational premises. In doing so, they process assignment of tasks and apply methods of solving the problem separately and in a team.

Collect information about operation in wholesale and foreign trade as a complex system

with its various internal-operational and external relations and processes.

In its educational operation, in the same time they inform about the different situations and regularly update this information, while they use the options on how to get accessible data material as well as material on other business entities. In order to obtain the information and their hand over, they use of information and technical systems.

Pupils describe the organisation of the business entity. With regard to the possibility of their professional and developing activities, they show performance focal points and work areas of their own business entity. They provide economic and environmental goals, as well as the overall social responsibility of the business entity. They understand the customer orientation, as the main point of their professional actions.

They point to the importance of the interaction of personnel in the operation of entity in wholesale and foreign trade, become familiar with the regulations and with the tasks, legal regulations, rights and obligations of the participating parties in the dual system of professional education. In this context, they examine their own wage bill and considers the importance of tariff and collective contracts as well as the role of social partners.

Pupils structurely and directively present and document their work results, by appropriate means.

Common contents:

Educational techniques and working methods

A cycle of the economy

Legal forms

Organization of the structure and processes

Core and support processes

Business objectives

Quality Management

Legal regulations related to the preparation for education

Functions and forms of wholesale and foreign trade

The factor of company headquarters.

**Educational Field 2:
Customer-oriented processing of contracts**

Aim:

Pupils process orders and customer demands relating to the available goods. Examine the queries of customers and create offers. They get to customers in trade talks, they explain and advise, negotiate and resolve conflicts. They accept orders and conclude business contracts.

Pupils plan to process orders, generate the relevant supporting documents, and verify the timely delivery. They control payments on account and giving rise to the reminders. In case of violation of contractual performance, they act in according to the principle of customer focus.

Pupils use information and technical systems for their activity and implement the relevant written communication in a foreign language.

Common contents:

Freedom of contract.
The capacity for legal acts. Legal Capacity
Nullity and voidability.
General Business Terms and Conditions
Types of sales contracts
Direct trade
Violation of the Purchase Contract
The system of commodity economy
Business correspondence
Legal and contractual components of the Purchase Contract
National payment system

Content Wholesale

Limitation of time
Consumer protection

Contents Foreign trade

The UN sales law
Typical arrangements in international treaties
(e.g. determination of the quality)
Not subject to authorization and subject to authorisation
Exports (AWG, AWW)
Starting bankruptcy procedures
Unloading trade
The jurisdiction of the arbitral tribunal.

**Educational Field 3:
Planning, management and implementation of the procurement processes**

Aim:

Pupils plan and manage the entire procurement process, so the customer orientating as well as in accordance with the economic, legal and environmental aspects. They facilitate the operational procurement need and the relevant suppliers, both domestically and abroad, they ensure tenders from them, evaluating them on the basis of operational documents and then carry out the plan of orders.

With regard to the legal framework regulations and policies, they are able to conclude purchase contracts with domestic and foreign partners and suppliers. Pupils process the procurement processes both of the EU countries, and also of the third countries. They choose nationally and internationally recognized terms of delivery - according to the suitability of a particular case and according to current needs and interest. They calculate purchase price in euro and in foreign currency. Pupils know and evaluate their legal and economic, trade and negotiation space with regard to the specific situation and they know how to quell potential conflicts with trading partners. In doing so, they apply gained math and computational skills, as well as the commercial spirit.

For the purpose of the organization of the procurement process, pupils use the information and technology systems with which they can create and control the flow of data and documents, and establish and monitor the terms within commodity purchasing process. They know how to evaluate and present the data thus obtained.

Common contents:

The determination of the purchasing sources
 Offer comparison
 Import licence
 Acquisition of goods within the internal resources of the company
 Percentage calculation
 The calculation of currency
 Delivery terms
 Payment terms and conditions
 Purchasing calculation

Content Wholesale

Incoterms (EXW, CIF, FOB, DDP, FCA, CPT)
 ABC-Analysis
 Planning of the amount and time
 Distribution key

Contents Foreign trade

Incoterms
 Documentary Letter of Credit
 Documentary collection
 Import costs (customs duties, excise taxes)
 Not subject to authorization and subject to authorization
 Imports (AWG, AWV)

**Educational Field 4:
Understanding, documenting and evaluation of business processes such as value streams**

Aim:

Pupils apply various accounting techniques to solve economic problems. In doing so, they document the value streams in business enterprise with using systematic accounting and performing a simple financial statement. They analyze value streams and use operational data for the purposes of the preparation of the economic decisions. At the same time, they interpret the operationally important processes within the business entity and beyond it. They monitor and measure the achievement of the objectives of the business entity and assess the importance of various business processes for its success.

Pupils comprehend the business processes on the basis of accounting documents. Assess the different forms of representation of value flows. Pupils analyze the results and based on errors in calculation they are able to systematically limit and correct them. They interpret and present the results of their documentation.

Common contents:

Inventory check, inventory, balance

Supply and sale processes

Legal basis

Accounting system, accounting plans

Accounting books

Accounting entries for the purchase and sale of the goods with a change in stocks

The peculiarities of accounting of the goods

Turnover tax

Educational Field 5:

Understanding and perception of personal and economic issues

Aim:

Pupils take over the personal and economic tasks in the business entity.

They plan employee assignments and take measures for taking on new employees. They examine contracts of employment in terms of legal, tariff, the framework conditions as well as the operating agreements and arrangements. They recognize the necessity of social insurance and private preventive care and discuss the causes and consequences of unemployment. Pupils manually process and calculate salaries in compliance with the law on processing and non-disclosing of personal information, and thus learn about the tax regulations regarding the income tax.

They compare the work reviews and examine them in terms of their credibility and informative value.

They learn about the legislation regarding the termination of employment relationships. They ensure that the legislation regarding the protection of personal information is complied with.

Pupils develop the concepts necessary for employee motivation and qualification, and prevent the emergence of conflicts that might emerge from mutual cooperation. They acknowledge the need and importance of life-long learning for their own career development in the future.

Common contents:

Legal bases for employment relationships

Participation in decision-taking (law on business administration)

Laws on protection of employment

Social insurance

Salary calculation

Declaration of taxes for income tax

Additional contents Wholesale

Personnel planning

Recruitment procedures

Employee Development

Evaluation of employees

Educational Field 6:

Planning, management and control of logistics processes

Aim:

Pupils recognize and analyze supplier networks and traditional ways of distribution in their business entities, describe possible weaknesses, and express the result as a logical network.

The observe the product value-creation chains as far as to the original production part, considering all opportunities and caveats of the international value-creation chain. They express the flow of goods in their business entity, and recognize which areas influence quantitative and qualitative management.

The “Wholesale” field of specialization allows the pupils to monitor the takeover of goods based on mature invoices. With regard to the specific characteristics of the goods, they manage stocks and work processes in the stock. They verify the economy. They comply with regulations on the work safety, health and environment protection. Based on the valid customer orders they complete the goods and prepare them for shipping.

Pupils in both fields of specialization organize transport of goods, always with regard of the economic and ecological goals that have been set.

The “Foreign Trade” field of specialization allows students to process (besides others) customs declarations with special regard of successful management of documents regarding foreign trade relations.

Common contents:

Management of supply networks and quality management (Supply Chain Management, TQM)

Storage in own stocks and outside the company premises

Warehouse worker, freight forwarder, carrier

Accompanying documents regarding goods, documents on the value of the goods

Selection of transport methods

Content Wholesale

The flow of goods and the relevant systems of economy

Checking the goods at arrival

Storage methods

Order systems in storage

Storage safety

Economy of storage methods

Completing of goods prior to delivery

Contents Foreign trade

Custom warehouse

The carrier and the Combined Transport Operator

(CTO)

Container transport

Shipping insurance and additional contractual agreements and clauses

Protective insurance and insurance documents

Obligations regarding the terms and conditions in trading of documents

	Transport and insurance billing
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Educational Field 7:**Analyzing the overall economic influence on the business entity in terms of wholesale and foreign trade****Aim:**

Pupils learn about the national economic development and analyze it in terms of its impact on the wholesale and foreign trade relations of their business entity. They reflect its impact on their own lives. Pupils present and document their work outcomes and successes using appropriate and relevant methods.

Pupils assess the market regulation mechanisms as well as aspects of European integration and globalization. They recognize the importance of the free international trade. They examine protectionist measures and estimate their impact on both domestic and international markets. Based on this they draw conclusions on which they base their preparation and safe conclusion of foreign trade relations.

Common contents:

Social market economy

Economic and political goals

Mergers and fusions of companies

Forms of cooperation in the fields of wholesale and foreign trade

BIP

Fiscal policy

Monetary policy

Grants and subsidies

Tariff and non-tariff trade restrictions

World Trade Organization, Free Trade Area, European Union

Overall economic significance of foreign trade

Content Wholesale

Law on international trade

Regulation on international trade

Export and import authorisations

Contents Foreign trade

Areas of preference

Educational Field 8:**Preparation and management of pricing policy with a focus on profit and success****Aim:**

Pupils prepare price policy measures in their business entity regarding wholesale and foreign trade, and implement them. They understand the purpose of pricing based on demand, competition, and cost orientation, and evaluate the impact of their decisions on the cost situation of the business subject. In doing so, they develop differentiated awareness of costs and understand them as the basis of the control mechanisms.

Pupils evaluate different pricing strategies in comparative calculations, look for possibilities to optimize it, and present the concepts they created on their own.

Common contents:

Policies of pricing and conditions
Costs and performance calculation
Functions of control mechanisms
Break-even Point
Calculations based on gross margin
Process of calculation

**Educational Field 9:
Planning, implementation, and marketing control**

Aim:

Pupils understand marketing as the central task of the business subject that to a large extent controls other areas it is involved in, and whose appropriate operation represent the key factor of success of the business entity in both domestic and international markets.

Pupils evaluate information on domestic and foreign markets and develop market and political goals. During the development of a marketing concept they plan optimal combination possibilities facilitating a balanced relationship between sales and policy instruments. They take into consideration the social and cultural framework possibilities in terms of foreign trade, develop alternatives, make executive decisions, evaluate taken and implemented measures.

During the development of the marketing concept they determine specific competencies and responsibilities, create time and work plans, document the project procedures, examine differences between the planned and the implemented elements of the project. They present the results using relevant methods and instruments.

Common contents:

Strategic marketing
Market forms
Market research
Sales planning
Combining of sales and political instruments and their harmonization
Product and assortment policies
Communication policy
Distribution policy
Sales control processes
Project planning, organization, and project documentation

**Educational Field 10:
Decision-making in funding**

Aim:

Pupils analyze the objectives and the tasks of financing using IT systems. They determine funding reasons and opportunities, and evaluate funding opportunities of the business entity in terms of its legal form. In doing so, they take into account the operational financial situation and framework data on capital markets. They estimate the consequences of incorrect financial decisions for the business and employment.

Pupils develop funding opportunities; they take into account the costs, needs, and risks of decision-making, examine alternatives of hedging bank and supplier loans. They assess the risks that typically accompany foreign trade from the perspective of importers and exporters, propose relevant payment conditions, and evaluate them taking into account their own risks and costs. They present their own funding concepts and provide arguments regarding the type of hedging they selected.

Common contents:

Types of financing
Types of loans
Calculation of interest
Securing interests
Insolvency
Credit risk and currency risk
Factoring, leasing

Content Wholesale

Documentary collection, documentary letter of credit

Contents Foreign trade

Documentary/advance deposit, provision of documents
Letter of credit and negotiation loans
Bank guarantees
Trade with guaranteed currency
Political risks
State export guarantees

**Educational Field 11:
Preparation, evaluation, and use of the outcomes of the business entity**

Aim:

Pupils participate in the annual book closing, analyze the data, and recognize the importance of their evaluating decisions. They verify the correctness of the negotiations taking into account the observed goals of the business entity, their legality, and recognize the purpose of the relevant legislation.

They process the data to come to a result, calculate, and analyze it. Pupils apply technologies of control, in which based on the relevant indices they judge economic situation of the business entity, perform comparison of revenues and expenses (they should give-they gave) and illustrate the possible causes for perturbations from the given plan. They express the purpose of budgeting for economy control and for the future routing of the business entity.

Pupils recognize the inevitability of the quantitative and value collection of business operations, networking and connection of business processes, with an aim of the most accurate and fastest management of the whole business entity. Pupils judge the balance taking into consideration the ecological and social consequences of business negotiation.

Pupils present statistical evaluation and graphic representations of the results of the business entity.

Common contents:

Parts of annual accounts
Evaluation of assets and liabilities
Depreciation of fixed assets
The overall result, neutral result, operating result
Indices of property, capital and result structure
Budgeting
Data Protection

**Educational Field 12:
The Implementation of the Task-Oriented Projects in the Wholesale and Foreign Trade**

Aim:

Pupils develop or adopt project ideas from the field of wholesale and foreign trade. They plan, manage and monitor the project implementation regarding regional needs and the overall economic general conditions.

They define aims, accept legitimate decisions related to the aim achievement, they plan and organize processes within the project management. They document and present the project results, reflecting the processes and achievements of their work.

Common contents:

The objectives and description of the project

The risks of the project and their evaluation

The project handling and management of its course

Methods of problem solving and conflict resolution

Evaluation of the project

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