

**PRACTICE ENTERPRISE:**

**1. Description**

The Practice Enterprise (PE) presents itself as a "real" company, operating in a virtual market. Although the product sold is fictitious, commercial operations are carried out according to the laws of the real market economy. The PEs are integrated into an international network named "PEN-INTERNATIONAL" which allows to create a real parallel market with more than 5000 PE members.

JEL acts as the « Centrale Luxembourgoise des Entreprises d'Entraînement (CLEE) », the national coordination office, by taking on the role of the various institutions that do not exist in this virtual market, such as the « Centre Commun de Sécurité Sociale (CCSS) », the bank, the post office, the administrations, etc.

In Luxembourg, PEs are integrated in the second year (2ième) of vocational training, administrative and commercial division.

**2. Learning objectives**

The PE is based on learning by doing. Thus, all the functions of an SME are found in this fictitious company. The official documents themselves (transport documents, invoices, CCSS documents, etc.) are models copied from reality. Working in an PE allows you to put the theory learned into practice, in order to gain an overview of how a company operates, how interactions between different departments and with external bodies function. The student is thus better trained and better prepared to understand the company and to face the job market.

<b>Duration:</b> 6 hours per week	<b>Target audience:</b> 16-18 years old / 2TPCM ESG administrative and commercial division, administration and commerce section
<b>Description:</b> Each practice firm is active during the school year from September to June and usually consists of 12 to 24 students who are divided into four departments (Administration/HR, Purchasing/Stock, Sales, Accounting/Treasury).	
<b>Creating the PE</b> Students work with their teachers to find a company name for their PE. They also determine the service(s) and/or product(s) they want to market.	<b>Key learning objectives</b> <ul style="list-style-type: none"> <li>• Learn the administrative procedures necessary to set up a business</li> </ul>
<b>Administration / HR Department</b> The Administration/HR department must filter incoming telephone calls in order to pass them on to the appropriate recipients. The person is in charge of managing outgoing and incoming mail. The HR provides, among other things, the establishment of employment contracts for	<b>Key learning objectives</b> <ul style="list-style-type: none"> <li>• Implementation of procedures for the administration department</li> <li>• Telephone reception</li> <li>• Mail management</li> <li>• HR Management</li> </ul>

employees, declarations of entry to the social security system and wage declarations.	
<b>Purchasing Department/Stocks</b> The Purchasing/Stocks department is responsible for supplying the stock of products and managing stock entries and exits. It must also determine the need for office supplies and equipment. It organises the management of its employee orders.	<b>Key learning objectives</b> <ul style="list-style-type: none"> <li>• Implementation of the procedures of the Purchasing/Stocks department</li> <li>• Inventory management</li> <li>• Ordering office supplies and equipment</li> <li>• Employee orders</li> </ul>
<b>Sales Department</b> The sales department must perform the cost price calculations. It must define the products and their prices in order to establish a catalogue that it will submit to its potential customers. It will have to contact customers to promote its products. It ships and invoices the products/services sold to customers. It keeps regular statistics and manages customer receivables.	<b>Key learning objectives</b> <ul style="list-style-type: none"> <li>• Implementation of sales department procedures</li> <li>• Development of a product catalogue</li> <li>• Liaising with customers</li> <li>• Customer invoicing</li> <li>• Development of statistics</li> </ul>
<b>Accounting/Treasury Department</b> The Accounting/Treasury department is responsible for paying and accounting for invoices and for booking the transactions according to the different accounts. It must manage the company's general accounting and carry out the necessary verifications. It is responsible for the payment and management of the company's current expenses. It draws up the balance sheet and the Profit and Loss account and submits them for consultation.	<b>Key learning objectives</b> <ul style="list-style-type: none"> <li>• Implementation of accounting procedures</li> <li>• Make payments</li> <li>• Bookkeeping</li> <li>• Reconciliation of supplier/customer balances, VAT declaration, etc.</li> <li>• Establish the balance sheet and profit and loss account</li> </ul>
<b>6th activity: Luxembourg PE Fair</b> Once a year, a trade fair is organised. The purpose of this fair is to put all national PEs in competition with each other and, incidentally, international PEs. It is going to stimulate the student's entrepreneurial spirit and encourage him/her to promote his/her company and the products/services it offers.	<b>Key learning objectives</b> <ul style="list-style-type: none"> <li>• Preparation of a fair (stand, etc.)</li> <li>• Experience in direct sales</li> <li>• Contact with the sponsoring company</li> </ul>

### 3. Apprenticeship:

<b>Concepts</b> Administrative procedures Follow-up of procedures Mail management Payments and invoice accounting Delivery and invoicing Stock management	<b>Skills</b> Understand and execute procedures Learn about customer communication Optimise the management and monitoring of work Developing creativity Learn to recognise the interaction between different departments
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Catalogue and sales promotions Organisation of a fair	
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#### **4. Equipment and training**

- 1) PenApps: database, and LuxBanque: bank
- 2) Documentation for teachers and students on the website [www.clee.lu](http://www.clee.lu)
- 3) Training:
  - a) Basic training for teachers of the Practice Enterprise programme
  - b) Software training for teachers of the Practice Enterprise programme
  - c) Training « Customer service »
  - d) Training RTHP, Practice Enterprise
  - e) Further training to come

#### **5. Become a sponsor company:**

Jonk Entrepreneur in Luxembourg encourages each ES to have a sponsoring company. The sponsoring company will allow them to be closer to reality in their daily management and to benefit from professional expertise. In general, the role of the sponsoring company is to receive students once a year for a visit of the company, to help them set up their product catalogue and to intervene once in class during the year (on a subject determined in advance).

#### **6. Person in charge of the project**

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