

SECTOR:
COMMERCIAL AND SERVICES

PROGRAM
ACCOUNTING

CURRICULAR DESIGN ON COMPETENCY BASED-EDUCATION

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SECTOR:
COMMERCIAL AND SERVICES

PROGRAM:
ACCOUNTING

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TENTH GRADE

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“Al desarrollo por la educación”

CONTENTS

Acknowledgement	4
Presentation of Fundamentals	5
Rationale	7
Teaching Guidelines	11
Cross Curricular Themes	15
Competency Based Education	21
Assessment Guidelines	23
Teachers` planning	25
Technical Professional Profile.	27
Technical Occupational Profile	28
Program Objectives	30
Curricular Structure	31
Curricular Framework	32
Curricular Map	41
Subject area: Contabilidad	94
Subject area: Technology Applied to Accounting	173
Subject area: Administration and Financial Context	244
Subject area: English for communication	327
Bibliography	328
Annexes	336

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- Procter & Gamble
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PRESENTATION OF FUNDAMENTALS

In these times the access to information and its efficient use is the most important factor in determining the performance on the personal level and its organization. Starting from this point we can implement a strategy-definition process and make realistic and successful decisions according to developmental requirements of our environment's.

In this context the use of information technologies takes on strategic importance in many public and private organizations for their impact on the quality of productivity and services and in competitive growth.

Clearly the effective use of technology has an important effect on our country's productive, economic and social sectors. Thus, we are promoting the introduction of technology in activities related to performance by providing developmental factors and fundamental tools for attaining these goals.

Naturally, in order to develop the full potential offered by these technologies with its resulting momentum, it is necessary to train our population to a high level in accordance with our labor and management marketing requirements.

It should be pointed out the remarkable growth of our nationally installed technology base creates new information-technology workforce requirements. The demand for specialists in maintenance and updating is evident from technical support levels, resulting from growth in coverage and access to these technologies, to management and entrepreneurs.

The Ministry of Public Education, specially the Department of Technical Education, addresses new requirements in its sub-system which offers training to capable medium-level technicians. Starting from the principle that education is the fundamental instrument for developing useful citizens, the program increases the supply of technical specialists and includes information technology in computer networking.

Therefore, in accordance with the educational policy we aim to:

- Strengthen the fundamental values of the Costa Rican society through the integral formation of students.
- Stimulate respect for cultural, social and ethnic diversity.

- Build awareness in future citizens of their commitment to sustainable development in the national economy and society, in harmony with the environment.
- Develop a workforce that contributes to Costa Rica's competitiveness internationally.

To respond to these objectives, various information technical programs were developed. All of them have a curricular structure and a study program. These conform to subject areas which are integrated and organized so that they let the student develop knowledge, abilities and skills. This process allows the student to take an active part in building her/his own knowledge.

In addition to the technical programs' specific contents, we include study blocks of:

Occupational health: This includes basic contents covering work security and hygiene, plus ways to prevent and control work risks and accidents.

Entrepreneurial management: This promotes development of knowledge, abilities and skills that permit conversion into single or joint management, such that they not only prepare to perform as employees, but also that they can form their own companies.

Quality culture: This permits the student to build knowledge and skills necessary to continuous quality improvement processes in various performance tasks, such as a mechanism to grow competitiveness. Also customer service elements are included in this program.

This specialty was designed in the format of competency-based education. This program was approved by the *Consejo Superior de Educación* (Higher Education Council) in session 05-2009, act 03-05-09 from 29-01-2009. Some subject-areas were translated, taking into account the following percentages to be given in English in each grade:

- In tenth grade, 60% of content in subject areas delivered in a second language.
- In eleventh grade, 80% of content in subject areas delivered in a second language.
- In the twelfth and final grade, 100% of content in subject areas delivered in a second language.

RATIONALE ACCOUNTING PROGRAM

The Accounting Program is an updated training and education program for human resource. Nowadays, there are many reasons for its popularity. First, there are good educational conditions for teaching this program in Costa Rica; also, the insertion of people in the labor market has been easy for graduates from this career. Besides that, there is a need for accountants to help managers of small, medium or large companies and to assist them in making correct decisions.

At present (2011), Accounting is taught in three technical high schools: C.T.P Flores with three groups of 16 students (one for each level: Tenth, Eleventh, and Twelfth), C.T.P.Limón with a group of 12 students in the Eleventh Grade, Vasquez de Coronado, with a group of 16 students in Tenth Grade, for a total of approximately 76 students. For next year 2012, at least four technical high schools colleges will teach Accounting.

The objective of this program is to meet labor necessities in the accounting field, mainly in rural and urban areas in order to contribute to the country's growth. Its creation is the result of the reasoning and needs outlined in the regional management forums of the last two years (2004 -2005) with representatives of companies, private and public sectors, and the educational sector, graduates, among others.

Antecedents:

- In 1996, the Accounting Study program was upgraded with a flexible curricular structure.
- In 2001, the study program of Contabilidad was eliminated from the Oferta Educativa de los Colegios Técnicos (Technical High Schools Offer) and this program was divided into three areas: Contabilidad y Costos (Accounting and costs), Contabilidad y Auditoría (Accounting and auditing), Contabilidad y Finanzas (Accounting and finances).
- In 2006, the study program of Contabilidad was taught again in Oferta Educativa la Especialidad de Contabilidad, due to request of managers from San José, Cartago, and Alajuela who needed an accountant with high proficiency in general accounting skills.
- Finally, in respond to the needs of urban companies a review of these programs produced the fifth Accounting study program in English, a new option where students offering reinforcement in the following topics: tax legislation,

financial statements, accounting cycle, account analysis of balance sheets, Legal Regulations for accounting (national and international) in English, to respond to needs of urban areas.

Therefore, the participants in regional management forums made contributions to support an accounting program generally applicable to the business reality. Some recommendations are:

- Include more financial math and finances.
- Reduce marketing topics.
- Give more time to computer science practice and the use of commands.
- Emphasize Excel and Word packages and the use of accounting packages.
- Teach students to identify and interpret Business documentation in accounting topics such as: accounting transaction data.
- Quality culture should be removed because some goals are obsolete, such as reengineering and just in time.
- Include more topics about economics and entrepreneurship.

Description of Subject areas:

- A) **Administration of Modern Organizations:** in this subject area the administrative principles of Taylor and Fayol, and the new concepts of management are studied. Moreover, the new approaches are taught to analyze Systematic Thinking and Empowerment, put forward by authors such as Metre Sense and Arturo Jofre, respectively. The program contents are: Business management, Human Resources, Marketing, Etiquette and Protocol, Quality Culture, Professional Ethics.
- B) **Accounting:** this subject area includes General Accounting, Cycle Sales Accounting Management and their respective Manual of Accounts, Accounting Control, Accounts Balance Sheet, special Accounting Activities (agriculture, tourism), Accounting for Associations and Cooperatives. This subject area is reinforced with theory and practice in Labor@ classroom.
- C) **Cost Accounting:** This subject includes the Introduction to Costs, for Specific Orders in which students must produce work sheets and statistical tables to work in an accurate working order for specific companies.

- D) **Business Management:** This subject area is composed of two study blocks: Microeconomics, which includes the student basic economic terms, and globalization as a phenomenon, as well as, Context and Organization of SMEs, with emphasis on the impact in Costa Rican economy. Theory is mixed with the firm practice and use of modules such as Management.
- E) **English for Communication:** its goal is to develop student knowledge, abilities and skills for the interpretation and understanding of technical language associated with the specialty; this subject-area will be taught in English only.
- F) **Financial Mathematics:** this subject has three study blocks that offer a clearer vision about finance in a company. It is based on three study blocks: financial mathematics, business papers, and national and international banking.
- G) **Accounting Tool Decisions:** This subject area has four study blocks such as General Auditing, Internal Control ,and Professional Ethics. These study blocks place students in an auditor context, with specific functions, in the role of auditing in a business environment, with the responsibility of reviewing and implementing controls of the company; specifically, using professional ethics. Budget which allows students to acquire knowledge, and skills in this field, and Statistics in which students learn through the use of tools to build charts and graphs, and interpret them properly.
- H) **Technology Applied to Accounting:** software application such as Word processors, spreadsheets, presentations, and the Internet. Students learn aspects related to concepts, preventive measures, and occupational health analyzing possible accidents, among others.

This program is centered on three core aspects:

- It satisfies the labor market sector that lacks of graduates from the Programs because these programs have fewer accounting study hours. For that reason, this new program was redesigned to fit the new technician profile.
- This program includes topics such as: Microeconomics, Entrepreneurial Didactic Management, SME´s, Legitimation of capitals, national and international legislation applied to the accounting work.
- This program has 100 hours of firm practice developed in the L@bora classroom to facilitate students to learn about this area.

For the previous reasons, the Asesoría de Contabilidad (Accounting Advosory) has implemented the Accounting Study Program; based on a market study and on national and regional managerial forums to answer the needs of the productive sector, which lacks accounting graduates with skills to work in small, medium, large and multinational companies.

TEACHING GUIDELINES

This study program adds value to the student's lives. Its program structure explains the contents to be developed in each subject area and every study block. This will be helpful to teachers organizing the process of developing the student's knowledge both in or out of the classroom. While teachers may make additions to the content of the programs, they should not eliminate any, so that all Technical Schools may offer equal opportunities to learn.

Learning results included in this program are general in nature in order to give teachers the opportunity to add more specific information to their planning which must be consistent with the program. Learning results should reflect behavioral changes, knowledge, values, attitudes, skills and abilities which the student must master in the short term, either daily or weekly.

Teaching and Learning Strategies allow teachers to use their creativity and expertise in choosing the most appropriate strategy for the best learning results. Teaching and learning strategies are a point of departure for teachers who may then consider more appropriate ones, remembering that their strategies should facilitate learning by developing student thought process. The application of cognitive strategies, including comparison, classification, organization, interpretation, implementation, testing, analysis, identification, discussion, synthesis, evaluation, problem solving contribute to shape a critical and analytical student.

A checklist is included to determine basic elements that students must master upon completion of each study block.

Performance Criteria assess competency which leads to measurable evidence through observation of the student. Achieving these will allow the teacher to monitor and give individual feedback about learner's progress. These criteria which reflect the expected result of each study block, are the basis for theoretical or performance testing.

The beginning of each study block establishes an estimated time for the program. This time allocation is flexible and teachers are free to add or subtract hours, based on their experience and using appropriate teaching procedures without affecting the in-depth study of the material.

Values and Attitudes which are specified in each study block can be shared with the students at the beginning of the school day. These might include learning experiences such as case studies, projects to illustrate values by living them.

According to the competency-based educational framework, the teaching-learning process aims at providing knowledge, develop skills, and abilities in order to improve students' attitudes and skills. The following teaching and learning steps should be taken into account:

- Identify and assess students' learning needs (diagnostic evaluation)
- Identify learning results and assessment criteria.
- Plan teaching-learning strategies to be developed, based on student profile and content.
- Design and implement appropriate assessment rubrics.
- Evaluate and give feedback on the teaching process (formative and summative evaluation)

A teaching- learning strategy is a means to achieving learning results using a specific methodology. Strategies include material, technical and human resources which together to content promote students' learning.

Strategy, moreover, provides the link between the content to be taught and the learning expected of the student. At the same time, it gives teachers the opportunity to measure the actual learning results. Therefore, it's a priority to define the method before defining the strategy. As strategies are complementary to each other, their results should be consistent with the method used.

Competency- Based Education defines basic concepts related to the educational and must be taught according to this new methodological approach:

- Teaching should be based on creating an educational environment that:

recognizes students' previous knowledge.

is based on cognitive and metacognitive strategies.

accomplishes complete and complex tasks.

- Learning takes place through:

gradually building knowledge.

the relationship between prior knowledge and new information.

meaningful organization of knowledge for the student.

Thus, **General Recommendations** assist in achieving program learning results and purposes:

- The Technical High School which teaches must provide adequate infrastructure, equipment and materials.
- To teach effectively, the teacher must be able and willing to upgrade.
- Both inductive and deductive processes must be developed in the study block, using attractive and dynamic teaching techniques to motivate students to achieve their goals. These techniques, which have been planned and oriented by the teacher, include discussions individual and team work, and searching for information.
- Encourage students to make use of magazines, newsletters and other printed material in order to acquire up-to-dated information and reading matter.
- Internships are essential in eleventh grade for the fulfillment of the teaching-learning process and must be planned according to the program contents or as a teacher deems necessary in order to establish a relationship with the local area businesses.
- Educational tours are necessary in tenth grade for learning results in the study block. Nevertheless, the teacher is in charge of deciding when to take students out of school.
- It is important for the teacher to be aware of the correspondent use of tools and working habits in the laboratory, workshop and in the classroom.
- Basic technical literature for each subject area of the three grades.

- All subject area teachers must provide necessary tools to solve problems in order to create analytical men and women who will be able to provide solutions and alternatives.
- The time allotted to practice and theory must be evenly distributed in accordance with the learning results to be developed.
- Workshops or labs relevant to the subject areas of each program.
- An up-to-dated computer lab with correspondent software based on the requirements of the labor market.
- Use manual, catalogs and technical literature in English to be consulted by students.
- It is essential to make good use of technological devices such as audiovisual equipment, available material on Internet and others.
- This program should stimulate students' creativity through developing specific projects associated with its contents.
- Teacher should ensure equipment and tool-maintenance, and report regularly to the Principal or Technical Coordinator to make the arrangements for technician assistance.

¹ Ávila, G. y López, X. Educación basada en normas de competencia. SINETEC. 2000.

CROSS CURRICULAR THEMES

The social, economic, cultural, scientific, environmental and technological world today has demanded that the school curriculum not only provide knowledge and information but also promote the development of values, attitudes, abilities and skills aimed at improving the quality of lives of individuals and societies (Marco de Acción Regional de “Educación para Todos en las Américas”, Santo Domingo, 2000). However, there is in our education system, a real difficulty teaching new subjects and contents related to emerging and relevant issues of society because there is a risk of saturation and fragmentation of the curriculum.

An alternative to these limitations are the cross-curricular themes, which is understood as an "educational approach that takes advantage of the opportunities offered by the curriculum, incorporating in the design, development, assessment and curriculum management some lessons for life, overarching and significant, aimed at improving the quality of individual and social life. They are holistic, axiomatic, interdisciplinary and in context "(Comisión Nacional Ampliada de Transversalidad, 2002).

According to the guidelines issued by the Consejo Superior de Educación (CSE) (SE 339-2003), the only Costa Rican Cross-Curricular axis are those of values. Thus, the systematic approach of Values in the national curriculum aims to promote the socio-emotional and ethical development of students, starting from the humanist position expressed in the “Política Educativa” y la “Ley Fundamental de Educación”.

Starting from the values and obligations of the State based on legislation in Costa Rica, we have defined the following Cross-Curricular Themes: **Environmental Culture for Sustainable Development, Integral Sexual Education, Health Education, and Education Experience of Human Rights for Democracy and Peace.**

For each cross- curricular theme we have defined a set of skills students develop in the area over the period of educational training. The competencies are understood as: "An integrated set of knowledge, procedures, attitudes and values, which allows satisfactory individual performance in the face of specific situations of personal and social life" (Comisión Nacional Ampliada de Transversalidad, 2002). They should guide the educational process and the very development of Cross -Curricular themes.

From the pedagogical viewpoint Cross- Curricular Themes are defined mainstreaming as: "Those that pass through and permeate both horizontally and vertically, all subjects in the curriculum and are required for their development integrated and coordinated

contributions of different disciplines of study and joint educational action "(Beatriz Castellanos, 2002). In this way, they are present in the annual programs; as well as, throughout the entire educational system.

The following is a summary of each cross-curricular theme approach and its respective competencies:

Environmental Culture for Sustainable Development

Environmental education is considered the ideal instrument for the construction of a culture of people and societies, in terms of achieving sustainable human development; through a process that allows them to understand their interdependence with the environment, from a critical and reflective awareness of reality.

Taking into account the knowledge gained, and activities of appreciation and respect, the students will draw from the reality, thus, causing active participation in the detection and resolution of problems at the local level, without ruling out a global vision.

Competencies to develop:

- Apply knowledge gained through critical processes reflective of reality, the resolution of issues (environmental, economic, social, political, and ethical) in creative ways and through attitudes, practices and values that contribute to sustainable development and better quality of life.
- Participate in committed, active and responsible projects aimed at the conservation, restoration and protection of the environment, identifying their main problems and needs, creating and developing alternative solutions to help improve the quality of life and the sustainable development.
- Practice harmonious relationships with one's self, others and other living beings through responsible attitudes and skills, recognizing the need for interdependence with the environment.

Integral Sexual Education

From the document "Políticas de la Educación de la Expresión de la Sexualidad Humana" (2001), a mature experience of human sexuality requires a comprehensive education and cannot be reduced to biological reproduction, or placed in a context devoid of values, ethical principles, moral life, love, and family and coexistence.

Human sexual education starts from early childhood and continues throughout life. In the first place, it is the right and the duty of the parents. It is up to the State to take subsidiary action to improve in the field of education and information, as expressed in Código de la Niñez y la Adolescencia (the Code of Childhood and Adolescence).

The education system must ensure experiences and teaching strategies that respond to the potential of the student population in accordance with their stage of development and socio-cultural contexts.

Competencies to develop:

- Interact with men and women equally, supportive and respectful of diversity.
- Make decisions concerning their sexuality from a life plan based on critical understanding of themselves, their socio-cultural reality and their ethical and moral values.
- Identify appropriate internal and external resources when faced with signs of harassment, abuse and violence.
- Express your identity with authentic, responsible and comprehensive actions by encouraging personal development in a context of ongoing interaction and expression of feelings, attitudes, thoughts, opinions and rights.
- Promote constructive thought processes within the family, which dignifies the human condition, identifies and proposes solutions according to the socio-cultural context.

Health Education

Health education is a fundamental right of children and adolescents. Health status is related to school performance and quality of life. So to work in health education in schools, according to the needs of the student population at each stage of development, citizens are being educated about healthy lifestyles, therefore, people who build and seek healthy lifestyles, have quality of life for themselves and for those around them.

The health education should be a social process to organize, and systematically motivate and guide individuals to develop. This will enhance, modify and encourage those that are the most practical and healthy people; as well as, the relationships with others and their environment.

So health education in the school setting is not limited only to convey information, but seeks to develop knowledge, skills and abilities that contribute to the social production of health, by teaching in a learning environment which tends toward a two-way communication and critical participatory students.

Competencies to develop:

- Experience a lifestyle that allows you to critically and reflectively maintain and improve the overall health and quality of one`s life and that of others.
- Make decisions that support overall health of one`s self and that of those around him/her, by better knowledge of himself/herself and others and the surrounding environment.
- Choose a process of critical self- appraisal, best- suited to deal with all situations which will encourage a safe environment for overall health of self and others.
- Use responsible, critical and participatory services available in the health sector, education and community, to make commitments on behalf of their quality.

Experience of Human Rights Democracy and Peace

Costa Rica is a consolidated democracy, but in a constant state of review and feedback, making the observance of human rights is inherent in the commitment to build a culture of peace and democracy.

In educational settings use of appropriate management mechanisms will promote genuine participation in the family, community, institutional and national levels. To this end, civil society must be informed and educated regarding the legal framework provided by the country. This will develop effective participation and increase their participation in the electoral actions. This should provide a model democratic system which makes citizenship an attractive and interesting activity involving civic rights and responsibilities.

Competencies to develop:

- Practice daily duties and responsibilities which are deserving of human beings. These are based on a democratic, ethical, tolerant and peaceful environment.
- Emphasize the rights and responsibilities of citizenship.
- Choose alternative personal, family and social life that might promote tolerance, justice and equity between genders according to the contexts in which they operate.
- Participate in inclusive actions for the equity in all cultural contexts.
- Exercise the rights and responsibilities associated with democratic principles for the culture of peace.
- Show tolerance in order to accept and understand the cultural, religious and ethnic possibilities which are conducive and coexistence in a democratic culture of peace.
- Assess the cultural differences of different lifestyles.
- Practical actions, attitudes and behaviors directed to non-violence in schools, through work with groups of parents, family and citizens. Do this through conflict resolution, other peaceful means and expression of affection, tenderness and love.
- Apply strategies for peaceful resolution of conflicts in different contexts.
- Respect individual cultural, ethical, social, and generational differences.

Methodological approach of the Cross – Curricular Themes in the Study Programs and Planning

Cross- Curricular Themes should be evident during the teaching –learning process in the National Education System from the study programs to the planning.

Regarding to curricula display values that promote, specifically, the incorporation of Cross-Curricula Themes. However, the options for convergence are not limited to those mentioned in the program. The students and the teachers can identify other possibilities to develop cross-curricular themes.

In this case, the teacher must be able to identify from students' prior knowledge, the socio-cultural context, the relevant and current society events which program objectives represent opportunities to address cross-curricular themes.

The Cross-Curricular Themes should be displayed in planning; specifically, in the teaching /learning strategies and Values and Attitudes columns. The application of Cross-curricular themes in the classroom should consider the students` characteristics and environment details to achieve more meaningful learning.

Further than teacher´s planning, the educational institution should take actions to integrate Cross–Curricular Themes into the institutional plan, promoting active participation, critical and reflective thinking of the parents and caregivers, community leaders, and the community education.

In this sense, the school must take the corresponding decisions to ensure consistency between daily institutional practice and the Cross–Curricular Themes becoming a critical challenge for every educational institution.

CROSS-CURRICULAR THEMES COMMITTEE

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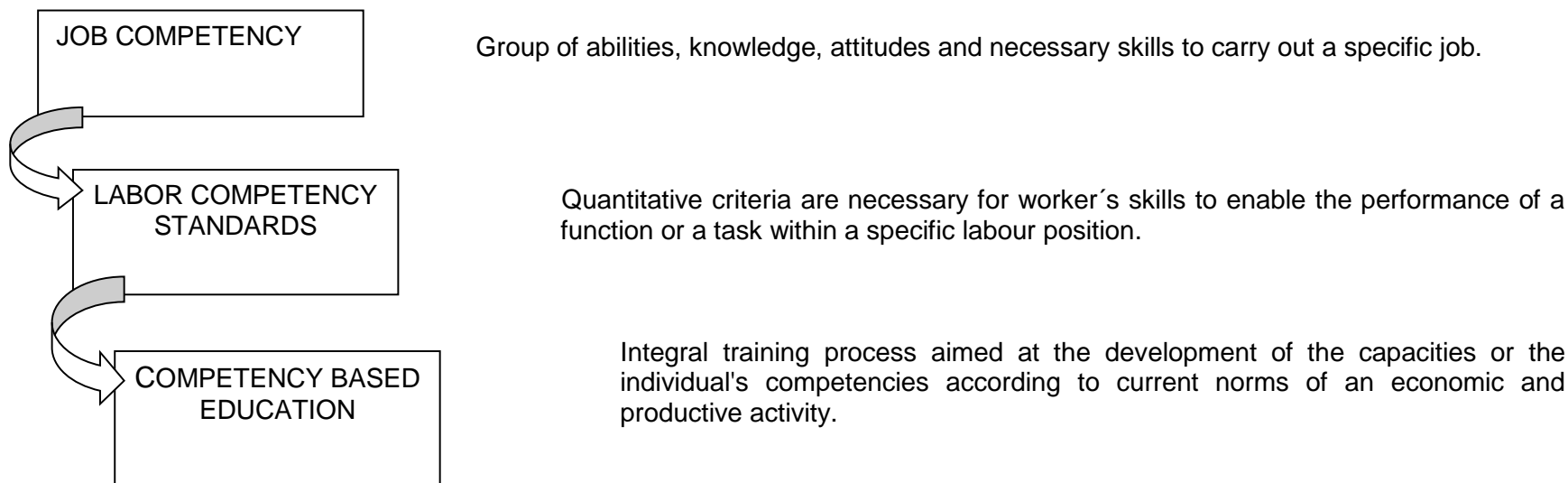
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COMPETENCY BASED EDUCATION

Competency based Education, is an educational modality that promotes the individual's integral and harmonic development and empowers students in all of the competencies which the student needs to be successful in a specific activity. In this way, our student's needs are filled and also the requirements of the economic sector.



A competency refers to the performance of an activity that includes cognitive and psychomotor abilities, or socio- affective, which are necessary to carry out this activity that belongs to a personal, social or professional group.

From the perspective of education based on competency norms, academic training aims at the development of personal attributes and applying them in an intelligent way in work tasks, and allowing him/her transferring this competency to different contexts and working situations.

Comparison between Technical Traditional Educations And Competency Based Education ¹

Technical Traditional Education	Competency Based Education
The traditional pattern of learning responds to the needs of productive highly specialized processes.	The student adapts easily to the different forms of production organization, including those used by the traditional pattern.
The contents of programs are highly academic. The link to the needs of the productive sector is neither systematic nor structured.	The productive sector establishes the results that the student expects to obtain from training, which integrate yielding norm- based system of job competency.
The programs and courses are inflexible.	Programs and courses are structured in subject areas based on standard based systems, allowing students to progress gradually and acquire levels of advanced competency.

Source: Morfín, Antonio. La nueva modalidad educativa: Educación basada en normas de competencia.

¹ Ávila, G. y López, X. Educación basada en normas de competencia. SINETEC. 2000.

ASSESSMENT GUIDELINES

In the educational context in general, and particularly in the educational framework based on competency norms, the evaluation is a continuous and permanent process, and an integral part of the teaching learning process. For that reason, the following aspects can be taken into account.

The performance evaluation is a process requiring evidence and criteria about the level and nature of the achievement of performance requirements established in Learning Results or in Labour Competency Norms. At the same moments, it criteria to determine if a person achieves the competency or not.

In the context of the education based on competency norms, the evaluation of students is mainly obtained from the Learning Results, then evaluation of the competency is focused in the performance. For this purpose, the teacher should collect evidences together to determine if the student has accomplished the required knowledge, ability or skills.

From this previous idea, it follows that evaluation is the main aim of education pattern on competency standard, in which identifies strengths and weaknesses, not only from the student's learning process, but also from the same teaching- learning process in general, and all aspects that influence it: the teacher, learning atmosphere, strategies, materials, resources, among others.

Competency by itself is not observable, and it has to be inferred starting from performance. Therefore, it is important to define the type of performance that will allow gathering evidence of quantity and in enough quality to make reasonable judgements on the individual's performance. The evaluation process deals with observation and gathering and interpreting evidences which later will be compared to the performance criteria of technical norms in a job competency. This comparison is the base that allows inferring whether the student is competent or not.

In this way, evaluation based on competency norms uses performance criteria that is based on help to determine the quantity and quality of the required evidence to be able to assess the individual's performance. Thus, the evaluation process consists on the following sequence of activities:

- Define requirements or evaluation objectives.
- Collect evidence.
- Compare evidences with the requirements.
- Assess based on this comparison.

This leads to a continues learning process that guides a new development process and evaluation. It is not necessary to collect evidence of students' acquired knowledge (learning to know), but rather the actual performance that achieves (learning to do).

The recommended methods of evaluation based on competency norms are the following:

- Observation performance.
- Simulation exercises.
- Designing projects.
- Written or oral tests.
- Performance tests.

Another technique used for assessment is the "Portfolio of evidence" used as part of the teaching-learning process.

Competency-Based Education is a technique or strategy to gather evidence of *knowledge, performance and product* which are shown and confirmed during the learning process. The portfolio of evidence developed by the student aims at quantifying the purpose of valuing the progress as a function of acquisition of competencies.

This technique allows the teacher to collect evidence and compare evidences with the requirements and assess them.

It is the student's responsibility to organize the portfolio, with the teacher's guidance and orientation. Some guidelines for building the portfolio are in the annex 1 of this document.

TEACHERS' PLANNING

1. ANNUAL PLAN FOR SUBJECT AREA

This timeline comprises a distribution of months and weeks for the annual course, which will be used in the development of study blocks of each subject area and their respective learning results. For its development, the following criteria should be taken into account:

- Emphasize the values and attitudes that will be part of this subject-area during the course.
- Show the amount of hours per study block that make up the subject area and its logical sequence.
- Provide a list of materials and / or equipment to be provided by the institution for the program development.
- **"This plan must be delivered to the Principal at the beginning of the school year."**

Scheme for Annual Plan

ANNUAL PLAN

Technical High School: _____

Program:	Subject area:	Grade: Tenth
Teacher:		Year:
Values and Attitudes:		

Study Block	FEB.	MARCH	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	HOUR
	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3	
Learning Results												
Material and Equipment required:												

2. PEDAGOGICAL PRACTICE PLAN FOR THE EDUCATIONAL SUBJECT AREA.

This plan must be made for each study block. It is used daily and must be delivered to the Principal who evaluates the needs of checking it. This plan should correspond to the annual plan prepared at the beginning of the school year. This is the official format for planning:

Pedagogical Practice Plan

Technical High School:		
Sector : Commercial And Services	Program:	
Subject Area:	Year:	Grade:
Study Block:	Time:	
Purpose:		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA	TIME

Learning results of the study program must agree to contents, teaching, learning strategies and performance criteria. The teacher should specify methods, teaching techniques and practices developed in the learning strategies; as well as, identify those tasks that must be developed by each student.

Besides that, values and attitudes must be linked to the learning result. The actions must be indicated in the column of teaching and learning strategies.

Performance criteria are taken from the sufficiency of evidence that is defined in the curriculum in terms of criteria for assessment of competencies and the evidence contained in the standard.

The time is the amount of hours that the teacher considers necessary to develop contents depending on the learning strategies.

TECHNICAL PROFESSIONAL PROFILE ACCOUNTING

The Technician in Accounting:

- Interprets technical information related to the program.
- Conveys technical instructions using standard graphic communication clearly.
- Demonstrates abilities and skills in tasks of the program.
- Leads production process complying with the instructions of superiors.
- Finds solutions to problems in the production process.
- Develops and evaluates projects in the field.
- Demonstrates quality in work.
- Uses computer as a tool in tasks of the program.
- Applies standards of occupational health.
- Applies systems for preventive and corrective maintenance of the equipment, and specific machinery and tools for the program.
- Demonstrates professional ethics in carrying out duties that are part of the program.
- Organizes workshop with the specific technical standards of the program.
- Protects environment by removing sources of pollution arising from industrial production processes.
- Uses rational materials, equipment, machinery and tools.
- Uses appropriate technology in the field to contribute to competitiveness, quality and development of industrial sector.

TECHNICAL OCCUPATIONAL PROFILE

- Applies basic norms of security and hygiene in the work by using the computer appropriately and protecting the environment and people's health.
- Applies basic functions of a word processor to write commercial documents and the tools of spreadsheets to write commercial documents.
- Uses applications related to the use of Internet and services for searching and accessing information.
- Elaborates accounting cycle in commercial or service companies depending on the standard norm.
- Makes accounting manuals and digital systems for commercial and service companies; as well as, in agriculture and tourism.
- Applies mathematical formulas to solve financial case operations regarding simple interest and compound interest, discounts, annuities, and amortization charts.
- Explains commercial documents of common use as titles values.
- Explains operability of the national securities stock market.
- Elaborates plans of administrative development.
- Describes stages of hiring in human resource departments in the companies.
- Applies protocol norms and labels.
- Values professional ethics in the study of cases in accounting profession.
- Determines legal characteristics of cooperatives and solidarity unions.
- Applies commercial, tributary, customs, labor, among them.
- Calculates costs of an import and costs of local markets.
- Distinguishes the most important aspects of micro economics studies.
- Locates the micro and small companies inside the context of globalization.
- Applies accounting control to the bills of the situation balance.
- Classifies costs generated in a company and applies product cost elements to production process.
- Determine total, unitary cost and selling price.
- Explain importance of inventory systems administration related to wait time, line, location of supply and demand, and storage costs of primary material.
- Prepares cost sheets for specific orders that allow obtaining total and unitary order cost.

- Prepares squares of departmentalization of estimated indirect costs, and production in Cycle Company locating financial statements in a cost system for specific orders.
- Establishes standards related to three elements of cost to formulate standing cost card.
- Calculates variations of three elements of cost, and unitary cost for cost element beginning with equivalent production.
- Applies technical procedures in the resolution of cost operations for process with combined products and sub products.
- Elaborates different budget types interpreting information.
- Interprets results projected as control in the planning of utilities.
- Elaborates distribution of frequencies with graphic presentation.
- Calculates measures of central tendencies for grouped and non-grouped data.
- Elaborates squares and statistical graphics to present data in accounting field.
- Applies concepts related to customer services.
- Recognizes contributions of team work for reaching proposed objectives.
- Elaborates plans of accountant development relative to SME´s.
- Determines the most important aspects of cooperatives, and to elaborate accounting in cooperatives.
- Applies aspects of nature for supporting associations and accounting of contributions, reservations, distribution and retirement.
- Applies effective flow and state of change in the financial position with basis in cash and work capital.
- Applies registrations for leasing contracts and capital depending on effective norm.
- Interprets results in the company with basis in financial analysis.
- Describes types of audit reports.
- Applies concepts of ethical principles and audit norms.
- Recognizes means to achieve internal control in real and nominal bills of the company.
- Recognizes documents used in the evaluation of internal control.

GENERAL OBJECTIVES OF THE ACCOUNTING PROGRAM

- Interpret information about countable cycles and individual analysis of each balance sheet account.
- Implement work in the program, in accordance with the professionally established norms to ensure effectiveness, quality and competitiveness.
- Apply functions of the administrative process in the company's management.
- Apply financial operations, the simple interest, compound interest, discounts, annuities and tables of amortization.
- Develop small and medium companies as a new labor possibility in the community context.
- Apply the effective legal norm in accounting.
- Use basic tools of computer science such as operating system, text processors, spreadsheets, and countable packages.
- Give personal, economic and social development, according to the standards of occupational and environmental health to assure the sustainability of the planet.
- Count costs of a company.
- Value auditing and the internal control.
- Elaborate budgets and interpret statistical information.
- Interpret accounting information in English.

ACCOUNTING PROGRAM CURRICULAR STRUCTURE

SUBJECT AREA	NUMBER OF HOURS		
	X	XI	XII
Contabilidad	8	--	--
Accounting	--	10	10
Technology applied to accounting	4	--	--
Administration and financial context	6	--	--
Manufacturing management	--	6	--
Normativa legal contable	--	4	--
Business management	--	--	4
Accounting decision tools	--	--	8
English for communication	6	4	2
TOTAL	24	24	24

ACCOUNTING CURRICULAR FRAMEWORK

STUDY BLOCK PER LEVEL						
SUBJECT AREA	TENTH	hours	ELEVENTH	hours	TWELFTH	hours
Contabilidad 8 horas semanales	Introducción la contabilidad.	40				
	Ciclo contable de una empresa de servicio.	80				
	Ciclo contable de una empresa comercial.	80				
	Sistemas contables.	48				
	Prevención de legitimación de capitales.	32				
	Conocimiento Empresarial en Negocios	<u>40</u>				
	Total	320				

STUDY BLOCK PER LEVEL						
SUBJECT AREA	TENTH	hours	ELEVENTH	hours	TWELFTH	hours
Technology applied to accounting 4 hours per week	Computer Basis.	16				
	Software Application.	80				
	Website Design.	40				
	Specialized Information Systems.	12				
	Connectivity.	<u>12</u>				
	Total	160				

STUDY BLOCK PER LEVEL						
SUBJECT AREA	TENTH	hours	ELEVENTH	hours	TWELFTH	hours
Administration and financial context 6 hours per week	Enterprise administration.	60				
	Marketing.	42				
	Protocol and etiquette.	30				
	Professional ethics.	30				
	Financial mathematics.	30				
	Commercial documents.	30				
	Banking.	<u>18</u>				
	Total	240				

STUDY BLOCK PER LEVEL						
SUBJECT AREA	TENTH	hours	ELEVENTH	hours	TWELFTH	hours
Accounting 10 hours per week			Accounting for cash control.	20		
			Accounting for control accounts receivable and payable.	40		
			Accounting for inventory control.	30		
			Accounting control for negotiable titles.	30		
			Accounting control for deferred assets.	20		
			Accounting control for intangibles assets.	30		
			Accounting control for property, place and equipment.	40		
		Accounting control for contingent and deferred liabilities.	30			

STUDY BLOCK PER LEVEL						
SUBJECT AREA	TENTH	hours	ELEVENTH	hours	TWELFTH	hours
			Accounting control for patrimony	80		
			Entrepreneurial Didactic management	<u>80</u>		
			Total	400		
Manufacturing management 6 hours per week			Microeconomics.	30		
			Context and organization small and medium enterprise (SME's).	30		
			An introduction to costs.	30		
			Inventory management.	24		
			Specific costs order.	66		
			Variation in costs element.	18		
			Continuous departmental process costs.	<u>42</u>		
			Total	240		

STUDY BLOCK PER LEVEL						
SUBJECT AREA	TENTH	hours	ELEVENTH	hours	TWELFTH	hours
Normativa legal contable 4 horas por semana			Leyes conexas a la labor contable.	20		
			Legislación mercantil.	24		
			Legislación aduanera.	24		
			Legislación laboral aplicada.	56		
			Legislación tributaria.	<u>36</u>		
			Total		160	

STUDY BLOCK PER LEVEL						
SUBJECT AREA	TENTH	hours	ELEVENTH	hours	TWELFTH	hours
Accounting 10 hours per week					Accounting system for agricultural and touristic enterprises	40
					Accounting control for cooperatives and solidarity associations	40
					Cash flow and currency exchange in the financial position with zero base	40
					Working capital and exchange state in the financial position based on working capital	40
					The leasing contract	40
					Financial integrated analysis	<u>50</u>
					Total	250

SUBJECT AREA	TENTH	hours	ELEVENTH	hours	TWELFTH	hours
Business management 4 hours per week					Quality in Customer services Occupational health Total	60 <u>40</u> 100
Accounting decisions tools 8 hours per week					Auditing Internal control Budget Statistics Total	24 80 56 <u>40</u> 200

CURRICULAR FRAMEWORK
ENGLISH FOR COMMUNICATION

SUBJECT AREA	UNITS IN EACH LEVEL					
	TENTH	HOURS	ELEVENTH	HOURS	TWELFTH	HOURS
English for communication	Building personal interaction at the company.	20 H	Safe work.	20 H	Day to day	10 H
	Daily life activities.	20 H	Introduction in the Business activities.	20 H	Customer service	10 H
	Working conditions and success at work.	20 H	Complaints and solving problems.	24 H	Stand for Excellence.	10 H
	Describing a company, equipment and tools.	20 H	Regulations, rules and advice.	24 H	Travel	10 H
	Talking about plans, personal and educational goals.	20 H	Following instructions from manuals and catalogs.	24 H	Astounding future career	<u>10 H</u>
	Communicating effectively and giving presentations.	20 H	Making telephone arrangements.	24 H	Total	50 H
	Raising economic success	<u>20 H</u>	Entertaining	<u>24 H</u>		
	Total	160H	Total	160 H		

CURRICULAR MAP ACCOUNTING TENTH GRADE

SUB - ÁREA

Contabilidad
320 horas

UNIDAD DE ESTUDIO

Introducción a la
contabilidad.
(40 horas)

RESULTADOS DE APRENDIZAJE

- Explicar los fundamentos teóricos de la contabilidad.
- Identificar los Principios de Contabilidad Generalmente Aceptados (P.C.G.A).
- Explicar los elementos básicos de la ecuación contable, para su tratamiento en un sistema contable.
- Reconocer los libros legales que se emplean en la contabilidad.

SUB - ÁREA	UNIDAD DE ESTUDIO	RESULTADOS DE APRENDIZAJE
Contabilidad	Ciclo contable empresa de servicios. (80 horas)	<ul style="list-style-type: none">• Distinguir las cuentas que conforman los rubros de los estados financieros.• Registrar las transacciones de la empresa de servicio en el libro diario.• Aplicar los procedimientos adecuados para realizar los pases del libro diario al libro mayor.• Confeccionar los balances y estados financieros en el libro de inventarios y balances.• Aplicar la Legislación del Sistema Tributario Nacional, relativo a las empresas de servicio.• Explicar las Normas Internacionales de Información Financiera, aplicándolas a las operaciones y estados financieros para una empresa de servicios.

SUB - ÁREA	UNIDAD DE ESTUDIO	RESULTADOS DE APRENDIZAJE
Contabilidad	Ciclo contable empresa comercial. (80 horas)	<ul style="list-style-type: none">• Registrar las transacciones de la empresa comerciales en el libro diario general.• Aplicar los procedimientos adecuados para realizar los pases del libro diario al libro mayor.• Elaborar asientos de ajuste para actualizar partidas.• Confeccionar los balances y estados financieros para empresas comerciales.• Aplicar la legislación del Sistema Tributario Nacional.• Aplicar la normativa vigente a las operaciones y estados financieros para una empresa comercial.

SUB - ÁREA

UNIDAD DE ESTUDIO

RESULTADOS DE APRENDIZAJE

Contabilidad

Sistemas contables.
(48 horas)

- Explicar la estructura general de los sistemas contables.
- Elaborar sistemas contables aplicados a entidades comerciales y de servicios.

Prevención de
legitimación de capitales.
(32 horas)

- Reconocer la importancia en la labor del Estado en la prevención de la legitimación de capitales.
- Aplicar la ley vigente con respecto a la legitimación de capitales en la resolución de situaciones.

Conocimiento
empresarial en negocios.
(40 horas)

- Aplicar conocimiento empresarial en negocios.

SUBJECT AREA	STUDY BLOCK	LEARNING RESULTS
<p>Technology applied to accounting</p> <p>160 hours</p>	<p>Computer basis 12 hours</p>	<ul style="list-style-type: none"> • Interpret main elements related to the national and international legislation in Information Communication Technologies (ICTs). • Use basic norms for entering texts.
	<p>Software Application 84 hours</p>	<ul style="list-style-type: none"> • Apply basic norms of work for the correct use of equipment. • Solve virus problems in the computer. • Use tools in the managing operating system and graphic environment. • Use tools to handle different resources. • Apply basic functions of word processor in the elaboration of documents. • Use tools in a spreadsheet for elaborating documents. • Determine characteristics and configuration of a slides presentation. • Generate slides with basic elements. • Manipulate objects inside the slides file and create special effects to presentations.

SUBJECT AREA	STUDY BLOCK	LEARNING RESULTS
<p>Information and Communication Technologies 160 hours</p>	<p>Website Design. 40 hours</p>	<ul style="list-style-type: none"> • Use applications related to the use of Internet and the services for searching and accessing information. • Distinguish basic elements related to design web pages. • Demonstrate norms for designing and creating websites on Internet. • Design web pages to publish information in Internet based on technical norms.
	<p>Specialized Information. Systems 12 hours</p>	<ul style="list-style-type: none"> • Identify concepts, characteristics and applications of information systems. • Distinguish elements of the working environment based on the specialized information systems.
	<p>Connectivity 12 hours</p>	<ul style="list-style-type: none"> • Identify characteristics and requirements for the operation of different mobile devices. • Recognize options for equipment or mobile devices connectivity. • Carry out connection and installation of mobile and computer equipment.

SUBJECT AREA	STUDY BLOCK	LEARNING RESULTS
Administration and Financial context (240 hours annually) 6 hours per week	Enterprise administration. (60 hours)	<ul style="list-style-type: none"> • Explain origin and evolution of basic administration for management development. • Explain functions of the administrative process as a contribution to the consolidation of a modern company. • Explain new theories used to manage the modern organizations. • Elaborate administrative plans depending on a situation given in companies. • Describe stages for resulting human resources in the company. • Organize the department of human resources to achieve better productivity in the company.
	Marketing. (42 hours)	<ul style="list-style-type: none"> • Explain the role that marketing plays in a company. • Recognize components of a marketing plan. • Determine the operation of national and international markets.

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
Administration and financial context	Protocol and etiquette. (30 hours)	<ul style="list-style-type: none"> • Apply norms of the company protocol.
	Professional ethics. (30 hours)	<ul style="list-style-type: none"> • Value professional ethics in accounting profession.
	Financial mathematics. (30 hours)	<ul style="list-style-type: none"> • Apply mathematical formulas to solve financial operations. • Apply components of the simple interest formula. • Apply discounts to solve mercantile operations. • Apply components of the compound interest to solve financial situations. • Apply the formulas for ordinary annuities to solve commercial operations. • Apply components of the depreciation and repayment (amortization) to solve situations.

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
Administration and financial context	Commercial documents. (30 hours)	<ul style="list-style-type: none"> • Elaborate commercial documents of common use; as well as, securities. • Create payrolls for the companies. • Demonstrate mastery in administration and organization of documents and securities.
	Banking. (18 hours)	<ul style="list-style-type: none"> • Explain antecedents and elements that make up national banking system. • Explain the operation of the National Stock Market. • Interpret the importance of financing in a company.

**CURRICULAR MAP
ENGLISH FOR COMMUNICATION
TENTH LEVEL
TARGET**

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
<p>English for communication 160 Hours annually</p>	<p>Building personal interaction at the company. 20 hours</p>	<p>Cognitive Target: 1 Exchanging information about: Personal interaction at the company, ways of interacting, meeting people, ethics, personal skills, cultural aspects Hours: 20 hrs</p>	<ul style="list-style-type: none"> • Understanding simple familiar phrase and short statements. • Predicting meaning through the use of context. • Asking and respond to questions in clearly defined situation. • Expressing personal responses, likes dislikes and feelings. • Reading personal information forms. • Reading a personal letter.

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
English for communication	Daily life activities. 20 hours	<p>Cognitive Target: 2 Interprets and communicates information about: daily activities at home, school and job. Daily routines Hours: 20 hrs</p>	<ul style="list-style-type: none"> • Writing about occupations. • Completing forms. • Writing my name and address on an envelope. • Describing personal schedules. • Talking about daily routines. • Welcoming a new partner. • Making appointments for personal business. • Reading personal stories. • Predicting the content of a story from the title. • Creating titles for compositions. • Writing about daily routine.

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
English for communication	Working conditions and success at work. 20 hours	<p>Cognitive Target: 3 Interprets and communicates information about: someone's job, working tasks, and job positions, responsibilities. Hours: 20 hours</p>	<ul style="list-style-type: none"> • Describing someone's job. • Expressing opinions about work and respond to job interview questions. • Asking and answer about job positions and responsibilities. • Reporting completed and uncompleted work tasks. • Scanning a form to find specific information. • Reading and interpret a job application. • Reading a magazine article. • Writing a paragraph describing a job I would like to have. • Filling out a job application.

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
English for communication	Describing company furniture, equipment and tools. 20 hours	<p>Cognitive Target: 4 Interprets and communicates information about: company furniture, equipment and tools. Hours: 20 hours</p>	<ul style="list-style-type: none"> • Asking for and give information on companies and products, furniture. • Communicating messages with little or no difficulty about equipment and tools. • Expressing and seeking ideas and opinions about a company. • Reading and interpreting companies descriptions. • Writing lists of equipment and tools from different companies.

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
English for communication	Talking about plans, personal and educational goals. 20 hours	<p>Cognitive Target: 5 Exchanging information about: leisure activities, holidays and special occasions. Planning educational and personal goals. Hours: 20 hours</p>	<ul style="list-style-type: none"> • Describing leisure activities. • Talking about holiday celebrations. • Describing the steps to fill out college application, student loans and financial aid. • Stating personal goals. • Reading a personal letter. • Reading a news article about people's plans. • Listing possible weekend activities. • Organizing your writing by using a chart.

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
English for communication	Communicating effectively and giving presentations. 40 hours	<p>Cognitive Target: 6 Interprets and communicates information about: daily activities at home, school and job. Daily routines. Hours: 20 hours</p>	<ul style="list-style-type: none"> • Solving problems by phone and making telephone arrangements. • Taking messages effectively from recorded announcements. • Describing what makes a good communicator. • Evaluating the effects of stress factors and get advice on presenting. • Avoiding misunderstandings based on the cultural background. • Describing the facts that affect the success of a presentation.

**CURRICULAR MAP
ENGLISH FOR COMMUNICATION
TENTH LEVEL**

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
English for communication	Raising economic success. 40 hours	<p>Cognitive Target: 7 Using appropriate language for comparing goods, discussing advertisements, describing products and your preferences. Hours: 40 hours</p>	<p>Discussing about advertisements from different means of communication.</p> <p>Talking to a salesclerk about a faulty appliance.</p> <p>Comparing goods and services.</p> <p>Explaining the reasons why I like a product.</p> <p>Describing product characteristics by contrasting and comparing different goods or services.</p>

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
English for communication			<ul style="list-style-type: none"> • Discussing every day risk and risk in business. • Describing the different ways of raising money. • Developing reading skills by reading a formal letter of complaint, job ads from newspaper or magazines. • Expanding writing skills by writing a formal letter of complaint, or by completing a product comparison chart and by writing an advertisement.

CURRICULAR MAP
ACCOUNTING ELEVENTH GRADE

SUBJECT AREA	STUDY BLOCK	LEARNING RESULTS
<p>Accounting (400 hours annually) 10 hours per week.</p>	<p>Accounting for cash control (20 hours)</p>	<ul style="list-style-type: none"> • Analyze cash entries, register, valuation and presentation in financial statements based on standard norms. • Use a spreadsheet or a specific accounting program to register a cash control.
	<p>Accounting for control accounts receivable and payable (40 hours)</p>	<ul style="list-style-type: none"> • Analyze accounts to charge, register, valuation and presentation in financial statements in accordance with standards. • Analyze accounts to pay, register, valuation and presentation in financial statements in relation to standards. • Register documents to pay and payable mortgages for short and long term. • Use the spreadsheet and specific accounting software to control accounts to charge and documents to pay.

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
Accounting	Accounting for Inventory control. (30 hours)	<ul style="list-style-type: none"> • Register the inventory considering valuation and presentation in financial statements in accordance with standards. • Determine causes by which an inventory must be adjusted. • Apply electronic program or specific software on inventory management.
	Accounting control for negotiable title. (30 hours)	<ul style="list-style-type: none"> • Register investments in negotiable titles in short and long terms, its valuation and presentation in financial statements in accordance with standards. • Apply a spreadsheet or an specific software in accounting in negotiable titles.
	Accounting control for deferred assets. (20 hours)	<ul style="list-style-type: none"> • Analyze deferred assets, its register, valuation and presentation in financial statements with standards. • Use a spreadsheet or an accounting program to register and control of deferred assets.

SUBJECT - AREA

Accounting

STUDY BLOCK

Accounting control for
intangible assets.
(30 hours)

Accounting control for
property, place and
equipment.
(40 hours)

Accounting control for
contingent and deferred
(30 hours)

LEARNING RESULTS

- Register intangible assets, valuation and amortization and presentation of the financial statements in accordance with standards.
- Use spreadsheets or an accounting program to register and control intangible assets.
- Register transactions with assets, property, place and equipment; as well as, the presentation of general balance in a company in accordance with standard.
- Register transactions related to natural resource assets and their presentation in financial statements in accordance with standard.
- Use a spreadsheet or a specific accounting program for registering and control of property, plant and equipment.
- Register liabilities and deferred contingents, valuation, estimation and presentation in financial statements in accordance with standard.
- Apply spreadsheet or an accounting program to register and control the contingent and deferred liabilities.

SUBJECT AREA

STUDY BLOCK

LEARNING RESULTS

Accounting control for
owner's equity
(patrimony).
(80 hours)

- Register different patrimonial accounts in accordance with standards.
- Elaborate countable registers according to patrimony.
- Explain different aspects about a stock company (corporation).
- Register countable actions in a stock company (corporation).
- Elaborate a patrimony in a stock company (corporation).
- Solve cases in a bankruptcy in a company.
- Use a spreadsheet and an accounting program to register the patrimony control in a company.

SUBJECT - AREA

STUDY BLOCK

LEARNING RESULTS

Accounting.

Entrepreneurial Didactic
Management
(80 hours)

- Identify elements that constitute the practice company service (virtual firm).
- Apply equipment and other tools in the practice company.
- Promote educational experiences in a practice company training.

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
<p>Manufacturing management</p> <p>(240 hours annually) 6 hours per week</p>	<p>Microeconomics. (30 hours)</p>	<ul style="list-style-type: none"> • Identify basics aspects about globalization and its influence on the economy of a country. • Distinguish aspects of microeconomics studies. • Apply aspects related to supply and demand. • Recognize concepts relate to microeconomics. • Classify quality certificates (ISO) according to the product or services. • Explain reasons why a company could get a worldwide international standard.
	<p>Context and organization of small and medium enterprise (SME's). (30 hours)</p>	<ul style="list-style-type: none"> • Locate a micro and medium company in a globalization context. • Enumerate basic elements of the administration of SME's. • Explain the function of marketing and finances in the context of SME's.

SUBJECT - AREA

**Manufacturing
management**

STUDY BLOCK

Context and
organization of small
and medium enterprise
(SME's)

An introduction to cost.
(30 hours)

LEARNING RESULTS

- Identify characteristics of a leader in SME's context.
- Define technical vocabulary related to costs, financial and administrative accounting.
- Schematize the organization of a small company or a production workshop.
- Classify costs in a company.
- Apply cost elements of a product in production processes.
- Apply accounting standards in financial information for each element of cost.
- Determine a total cost, unitary and sale price.

SUBJECT - AREA

STUDY BLOCK

LEARNING RESULTS

Manufacturing management

Inventory management.
(24 horas)

- Apply administrative control in income merchandise.
- Determine administrative costs in an inventory in a company.
- Explain the importance of administrative inventory systems that come up as a need in a company as in delay time, line, locations, suppliers and storage of raw material.

Specific cost order.
(66 hours)

- Apply control documentation and cost register in the determination of total and unitary costs of a production order.
- Elaborate cost sheet for specific order that allow obtaining the total and unitary cost of the order.
- Elaborate departmentalization charts map that allow estimating indirect costs.
- Elaborate a production cycle in a company using assets and financial statements in costs for specific orders.
- Establish standards related to three elements of cost to formulate the standard cost card.

SUBJECT AREA

**Manufacturing
management**

STUDY BLOCK

Variations in cost
element.
(18 hours)

Continuous
departmental process
costs.
(42 hours)

LEARNING RESULTS

- Explain causes of variation of cost element for making decisions.
- Calculate three elements of cost variation.
- Explain the introduction of costs for processes.
- Elaborate reports for controlling process costs.
- Apply techniques and procedures in the resolution process of cost practices with specific products and sub products.

SUB – ÁREA
Normativa legal
contable

(160 horas anuales)
4 horas por semana

UNIDAD DE ESTUDIO

Leyes conexas a la
labor contable.
(20 horas)

Legislación mercantil.
(24 horas)

Legislación aduanera.
(24 horas)

RESULTADO DE APRENDIZAJE

- Reconocer los alcances de las leyes conexas que inciden en la gestión contable.
- Elaborado un cartel de licitación.
- Reconocer los elementos fundamentales del derecho mercantil.
- Identifica las características de los entes mercantiles.
- Determinar las características legales de las cooperativas y las asociaciones solidaristas.
- Explicar el papel que desempeñan los auxiliares del comercio en el desarrollo económico del país.
- Describir el vocabulario técnico relativo a la legislación aduanera.
- Reconocer los regímenes aduaneros a los cuales se someten las mercancías.
- Calcular los costos de una importación.

SUB – ÁREA	UNIDAD DE ESTUDIO	RESULTADO DE APRENDIZAJE
Normativa legal contable	Legislación laboral. (56 horas)	<ul style="list-style-type: none"> • Explicar la importancia del derecho laboral para el sector privado. • Reconocer los elementos de los contratos de trabajo. • Calcular las modalidades de pago para los tipos de jornada laboral. • Determinar las obligaciones y prohibiciones de los patronos y trabajadores ante la C.C.S.S y el Código de Trabajo. • Explicar la Ley de Protección al Trabajador y las reformas al Código de Trabajo. • Determinar las causas que dan origen a la suspensión o terminación de la relación laboral. • Calcular las indemnizaciones por cesación de la relación laboral con responsabilidad laboral. • Calcular las vacaciones y el aguinaldo. • Determinar el impuesto único sobre la renta percibido por el trabajo personal o por concepto de jubilación o pensión. • Calcular los embargos al salario.

SUB – ÁREA	UNIDAD DE ESTUDIO	RESULTADO DE APRENDIZAJE
Normativa legal contable	Legislación tributaria. (36 Horas)	<ul style="list-style-type: none">• Explicar la organización y las funciones de la administración tributaria y sus componentes.• Utilizar la Ley de Justicia Tributaria.• Aplicar la Ley de impuesto sobre Ventas y la Ley de impuesto sobre Bienes Inmuebles.• Aplicar la Ley de Impuesto sobre Renta y su reglamento.• Utiliza la declaración electrónica de impuestos (EDDIE) en la confección de declaraciones. .

**CURRICULAR MAP
ENGLISH FOR COMMUNICATION ELEVENTH LEVEL**

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
<p>English for communication 160 hours annually</p>	<p>Safe work. 20 hours</p>	<p>Cognitive Target: 1 Exchanging information about: safe and unsafe driving, accidents and job benefits. 20 hours</p>	<ul style="list-style-type: none"> • Giving reasons for being late at work, school or meeting. • Identifying different signs and prevention procedures. • Describing consequences of accidents and prevention procedures at work. • Identifying special clothes and equipment used at work. • Scanning for specific information related to safety at work. • Reading stories about accidents at work and prevention measures. • Describing the advantages of working in a company.

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
<p>English for communication</p>	<p>Introductions in the Business Activities.</p> <p>20 hours</p>	<p>Cognitive Target: 2 Interprets and communicates information about: Business activities.</p> <p>20 hours</p>	<ul style="list-style-type: none"> • Comparing the increasing profitability of department stores in our country. • Discussing conditions for starting new business in public and private sector companies. • Making predictions about products or services of the future. • Reading about the development of industries. • Providing advice for people who are starting new business by writing a letter.

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
<p>English for communication</p>	<p>Regulations, rules and advice. 24 hours</p>	<p>Cognitive Target: 3 Interprets and communicates information about: workplace rules and following them. 24 hours</p>	<ul style="list-style-type: none"> • Discussing situations when foreign business people make a “cultural mistake.” • Talking to a manager about not following rules by performing a conversation. • Comparing companies regulations and giving advice. • Learning about dress code in my country to put it into practice at school or work. • Writing employee dress-code rules to be applied in a company.

SUB-AREA

STUDY BLOCKS

TARGET

LINGUISTIC ACHIEVEMENT

English for communication

Complaints and solving problems.
24 hours

Cognitive Target: 4
Exchanging information about: making complaints, apologizing and solving problems.

24 hours

- Learning how to deal with a complaint by voice mail and automated telephone information.
- Apologizing when it is required.
- Solving problems at the office.
- Dealing with problems, clients complains and giving apologizes.
- Comprehending the usage of items in a first-aid kit.
- Writing about solutions to a problem at work or school.

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
<p>English for communication</p>	<p>Following instructions from manuals and catalogs.</p> <p>24 hours</p>	<p>Cognitive Target: 5 Interprets and communicates information about: technical vocabulary related to manuals and catalogues instructions.</p> <p>24 hours</p>	<ul style="list-style-type: none"> • Understanding or using appropriate language for informational purposes. • Comparing equipment used in a job taken from different catalogues. • Identifying different equipment and components in catalogues used in a specific field of study. • Interpreting written instructions from a technical manual in a specific field of study.

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
<p>English for communication</p>	<p>Making telephone arrangements.</p> <p>24 hours</p>	<p>Cognitive Target: 6 Exchanging information about: telephone calls and arrangements.</p> <p>24 hours</p>	<ul style="list-style-type: none"> • Exchanging information in telephone conversations. • Expressing fluently to leave and take a message. • Making an appointment by telephone. • Comparing the different ways of communication people use in one culture such as expressions or gestures that people from another culture might not understand. • Writing a paragraph about how culture affects business life.

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
<p>English for communication</p>	<p>Entertainment! 24 hours</p>	<p>Cognitive Target: 7 Demonstrate ability to work cooperatively with others. 24 hours</p>	<ul style="list-style-type: none"> • Entertaining guests and promotes leisure activities. • Listening to information about TV schedule. • Discussing about corporate entertaining. • Reading a journal about a trip on magazine descriptions. • Organizing a conference at another country including a variety of aspects.

ACCOUNTING CURRICULAR MAP TWELFTH GRADE

SUBJECT - AREA

Accounting
250 hours annually
10 hours per week

STUDY BLOCK

Accounting system
for agricultural and
touristic
enterprises.
(40 hours)

Accounting control
of cooperatives
enterprises and
solidarity unions.
(40 hours)

LEARNING RESULTS

- Prepare a manual and digital countable system for agricultural exploitation activities.
- Prepare a manual and digital countable system related to touristic activities.
- Use the electronic spread sheet or an accounting program to record and control agricultural and touristic enterprises.
- Apply skills, abilities and knowledge acquired in reference to agricultural and touristic enterprises in a company of the surrounding area.
- Determine important aspects about cooperatives.
- Prepare accounting registries for cooperatives enterprises.
- Apply aspects on the nature of the savings and solidarity unions and accounting of contributions, reserves, distributions and withdrawals.
- Use the electronic spread sheet or an accounting program to record and control of the cooperatives enterprises and solidarity associations.
- Apply skills, abilities and knowledge acquired in reference to cooperatives, enterprises and solidarity unions in a company of the surrounding area.

SUBJECT - AREA

Accounting

STUDY BLOCK

Cash flow and
currency exchange
in the financial
position with zero
base.
(40 hours)

Working capital
and exchange
state in the
financial position
based on the
working capital.
(40 hours)

LEARNING RESULTS

- Resolve situations that involve the use of the cash flow and the change in the status of the financial position based on cash.
 - Use the electronic spread sheet or an Accounting program to record and control cash flow.
 - Apply the skills, abilities and knowledge acquired in reference to cash flow in a company of the surrounding area.
-
- Resolve cases that involve the use of Cash flow and change in the status of solving cases that involve the use of cash flow and state of change in the financial position based on working capital.
 - Use spreadsheet and specific program of accounting for the record and control the working capital.
 - Apply skills, abilities and knowledge acquired in reference to working capital.

SUBJECT - AREA

Accounting

STUDY BLOCK

Leasing contract
(40 hours)

Financial
integrated analysis
(50 hours)

LEARNING RESULTS

- Use registers for leasing contracts on operations and capital for two individuals that intervene in the contract pursuant in the legal scheme in effect.
- Analysis of a company based on the examination of financial statements.

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
<p>Business management</p> <p>(100 hours annually) (4 hours per week)</p>	<p>Quality customer service 60 hours</p> <p>1. Attitude. 4 hours</p>	<ul style="list-style-type: none"> • Apply techniques which maximize effectiveness in receiving and handling routing calls.
	<p>2.How to say hello 4 hours</p>	<ul style="list-style-type: none"> • Provide excellent service and competitive edge to the organization
	<p>3.Call screening and probing 4 hours</p>	<ul style="list-style-type: none"> • Apply techniques for improving effectiveness as a listener.
	<p>4. Call transfer and holding Hours: 4 hours</p>	<ul style="list-style-type: none"> • Apply proper telephone techniques in providing excellent service to customers.
	<p>5.Handing complaint callers Hours: 4 hours</p>	<ul style="list-style-type: none"> • Solve handling complaint callers by providing excellent service.

SUBJECT - AREA

STUDY BLOCK

LEARNING RESULTS

**Business
management**

6. How do your
customers picture you
4 hours

- Recognize positive phrases and others which should be avoided on the phone.

7. Communication styles
4 hours

- Apply techniques to be proactive with customers by telephone or in personal.

8. Delivering coaching,
receiving and giving
4 hours

- Apply the four step model for effective coaching.

9. Hearing is not
listening
4 hours

- Recognize effective strategies or techniques for avoiding errors on the job.

10. Telephone courtesy
4 hours

- Develop effective telephone communication and state the courteous techniques.

11. What is wrong with
the Picture?
4 hours

- Identify oral techniques about what's wrong with this picture.

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
Business management	12. We are customers to each others. Hours: 4 hours	<ul style="list-style-type: none"> • Recognize between the companies' internal telephone techniques and customer service.
	13. How to deal with the foreign accent Hours: 4 hours	<ul style="list-style-type: none"> • Apply at least one effective alternative technique for avoiding mistakes.
	14. Escape from voice mail jail. Hours: 4 hours	<ul style="list-style-type: none"> • Practice six techniques on how to leave an effective voice mail message.
	15. Telesales tips form To A to Z Hours: 4 hours	<ul style="list-style-type: none"> • Provide high quality customer services using the telesales tips from A to Z.

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
Business management	Occupational health. (40 hours)	<ul style="list-style-type: none"> • Analyze aspects related to occupational health. • Deduce the importance of safety in accident prevention. • Apply safety norms and hygiene to protect environment and people health. • Apply norms of safety in different activities to prevent accidents at workplaces. • Analyze cause and effect of accident causes; as well as, methods to prevent them at workplaces. • Distinguish types of agents that people are exposed in workplaces related to this field. • Analyze psychological and physical aspects related to the workload. • Examine electrical risk related to working with computers. • Investigate different regulations related to occupational health.

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
Accounting decision tools (200 hours annually) (8 hours per week)	Auditing (24 hours)	<ul style="list-style-type: none"> • Describe basic aspects that form part of the auditing process and of the auditor. • Apply concepts of ethical and norms of auditing to resolve the exercises. • Describe specialties and types of findings.
	Internal control (80 hours)	<ul style="list-style-type: none"> • Identify basic characteristics of understanding the business. • Recognize different types of risks and controls. • Describe objectives of internal control in the real and nominal accounts of the company. • Explain principles of internal control in the real and nominal accounts of the company. • Recognize measures to achieve the internal control in real and nominal accounts of the company.

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
	Internal control	<ul style="list-style-type: none"> • Identify limitations to the internal control structure in the accounts of the company. • Identify elements to evaluate internal control structure in accounts of the company. • Recognize documents used in the evaluation process of the internal control system.
Accounting decision tools	Budget (56 hours)	<ul style="list-style-type: none"> • Explain the strategic plan and its main aspects. • Prepare a financial plan. • Explain process of management, planning and control profits. • Explain the procedure and budgetary system within the planning and control process profits. • Prepare sales budget. • Prepare production budget. • Prepare materials budget. • Prepare direct labor budget.

SUBJECT - AREA

STUDY BLOCK

LEARNING RESULTS

**Accounting
decisions tools**

Statistics
(40 hours)

Budget

- Prepare budget for indirect manufacturing costs.
- Prepare operating expenses budget.
- Interpret the projected profit and loss statement as means to control the planning process of profits.
- Determine the role that plays statistics in financial area.
- Identify sources of information and the data collection techniques.
- Explain phases of statistical investigation.
- Prepare frequency distribution with its graphic representation.
- Calculate measures of central tendency for grouped and non grouped data.
- Prepare statistical charts and graphs to represent data for the accounting area.

**CURRICULAR MAP
ENGLISH FOR COMMUNICATION
TWELFTH LEVEL**

SUB-AREA

STUDY BLOCK

TARGET

**LINGUISTIC
ACHIEVEMENT**

**English for
communication
50 Hours**

Day to Day Work.
10 hours

Cognitive Target: 1
Exchanging information about:
day to day work.
Hours: 10 hours

- Asking and giving information about working routines.
- Describing times and conditions of my job and daily routines.
- Expressing likes and dislikes in my daily life.
- Reading an advertisement about a new product.
- Writing a plan to improve safety in your home.

SUB-AREA	STUDY BLOCK	TARGET	LINGUISTIC ACHIEVEMENT
English for communication	Customer service. 10 hours	<p>Cognitive Target: 2</p> <p>Interprets and communicates information about: customer service.</p> <p>Hours: 10 hours</p>	<ul style="list-style-type: none"> • Understanding specifications about the elements of effective telephone communications. • Applying techniques to improve effectiveness as a listener. • Defining the importance of proper telephone techniques in providing excellent service to customers • Understanding details from texts, passages and others. • Stating the importance of attitude and creativity in providing high quality customer service.

SUB-AREA

STUDY BLOCK

TARGET

LINGUISTIC ACHIEVEMENT

English for communication

Stand for excellence.

10 hours

Cognitive Target: 3

Exchanging information about:
The ability to work cooperatively with others as a member of a team.

Hours: 10 hours

- Listening to a conversation between an employer and an employee and between coworkers.
- Expressing encouragement when talking about programs and courses.
- Reading and discussing about job skills.
- Organizing information regarding options between job benefits and personal qualities.

SUB-AREA	STUDY BLOCK	TARGET	LINGUISTIC ACHIEVEMENT
English for communication	Travel. 10 hours	<p>Cognitive Target: 4 Interprets and communicates information about travelling.</p> <p>Hours: 10 hours</p>	<ul style="list-style-type: none"> • Listening to statements about a map in order to get to any specific place. • Explaining leisure and entertainment possibilities to a visitor. • Discussing about weather concerns when travelling. • Reading a map from another country to find out cities and places. • Reading about environmental issues to take into account to visit a foreign country. • Revising a business plan to propose an international company. • Developing writing skills making, accepting or declining an offer.

SUB-AREA

STUDY BLOCK

TARGET

**LINGUISTIC
ACHIEVEMENT**

**English for
communication**

Astounding Future Career
10 hours

Cognitive Target: 5
Interprets and communicates
information about: applying for
a job or transferring skills
learned in one job situation to
another.
Hours: 10 hours

- Listening to a discussion between two managers.
- Discussing community problems and solutions by interviewing classmates.
- Talking about life in a city and contrasting it with life in the country side.
- Comparing and contrast the lives and goals of people regarding working conditions.
- Developing consciousness about my skills, achievements and awards.
- Organizing ideas to design an improvement plan to change in life.

PROGRAM AND CONTENTS

TENTH GRADE

**SUB -ÁREA:
CONTABILIDAD**

CONTABILIDAD

DESCRIPCIÓN

Esta sub área ofrece un espacio para que los aspectos teórico-prácticos sean desarrollados durante ocho horas semanales para un total de 320 horas, comprendidas en un curso lectivo. Lo cognoscitivo, lo psicomotor y lo afectivo se interrelacionan para facilitar la formación integral del educando. El proceso de enseñanza y aprendizaje, se fundamenta en el desarrollo de contenidos programáticos representativos, como son: Introducción a la Contabilidad, Ciclos Contables para Empresas Comerciales y de Servicios y Sistemas Contables referidos a una empresa comercial y de servicios y Conocimiento empresarial en negocios.

Para el logro de los objetivos propuestos, se plantea una metodología constructiva, enfocada a la ejecución de prácticas que se programan de manera tal que el estudiante desarrolle sus habilidades, destrezas y actitudes positivas, para alcanzar madurez y competitividad en este campo.

La sub área de Contabilidad enfatiza en el uso de equipos, como las máquinas sumadoras, calculadoras y computadoras; con la finalidad de despertar en el estudiante intereses y el aprecio por la utilización de estas importantes herramientas en las labores propias de su especialidad.

Además, conviene atender la vivencia de valores éticos y morales para que el estudiante cuente posteriormente con la formación profesional que le permita realizarse en su quehacer personal y social, al desempeñarse en su carrera.

OBJETIVOS GENERALES

1. Adquirir nociones básicas sobre los fines y propósitos de la Contabilidad.
2. Elaborar Ciclos Contables tanto para empresas Comerciales como de Servicios.
3. Elaborar el catálogo de cuentas en el registro de transacciones.
4. Elaborar diferentes sistemas contables para una empresa comercial y de servicio

DISTRIBUCIÓN DE LAS UNIDADES DE ESTUDIO

CONTABILIDAD

_Unidades	Nombre	Tiempo estimado en horas	Tiempo estimado en semanas
I	Introducción a la contabilidad	40	5
II	Ciclo contable de una empresa de servicios	80	10
III	Ciclo contable de una empresa comercial	80	10
IV	Sistemas contables	48	6
V	Prevención de legitimación de capitales	32	4
VI	Conocimiento empresarial en negocios	40	5
	TOTAL	320	40

NORMA TÉCNICA DE INSTITUCIÓN EDUCATIVA

DATOS GENERALES

Título: Introducción a la contabilidad.
 Propósito: Explicar la evolución, principios y normas de la contabilidad.
 Nivel de competencia: Básica

UNIDADES DE COMPETENCIA LABORAL QUE CONFORMAN LA NORMA

Título	Clasificación
Relata correctamente los aspectos relevantes del origen de la contabilidad.	Específica
Expone claramente las características de las empresas mercantiles.	Específica
Identifica con claridad los usuarios de la contabilidad.	Específica
Describe correctamente los Principios de Contabilidad Generalmente Aceptados (PCGA).	Específica
Reconoce con claridad los Principios de Contabilidad Generalmente Aceptados (PCGA).	Específica
Resuelve sin error situaciones relacionadas con los Principios de Contabilidad Generalmente Aceptados (PC GA).	Específica
Relata correctamente los elementos básicos de la ecuación patrimonial.	Específica
Resuelve sin error situaciones relativas a las cuentas y sus componentes.	Específica
Utiliza con exactitud la doble partida.	Específica
Describe correctamente la importancia de los libros contables.	Específica
Distingue con claridad los libros contables.	Específica

Elementos de competencia

Referencia	Título del elemento
1-1	Reconocer principios y normas que rigen la contabilidad.

Criterios de desempeño:

1. Explica los fundamentos teóricos de la contabilidad.
2. Identifica los Principios de Contabilidad Generalmente Aceptados (PCGA).
3. Explica los elementos básicos de la ecuación patrimonial, para su tratamiento en sistemas contables.
4. Reconoce los libros contables que se emplean en la contabilidad.

Campo de aplicación:

Categoría
Servicios

Clase

Prestación de servicios de Educación Técnica.

Evidencias de desempeño:

1. Reconoce los Principios de Contabilidad Generalmente Aceptados (PCGA).

Evidencias de producto:

1. Resuelve situaciones relacionadas con los Principios de Contabilidad Generalmente Aceptados (PCGA).
2. Resuelve situaciones relativas a las cuentas y sus componentes.
3. Utiliza la doble partida.

Evidencias de conocimiento:

1. Relata los aspectos relevantes del origen de la contabilidad.
2. Expone las características de las empresas mercantiles.
3. Identifica los usuarios de la contabilidad.
4. Describe los Principios de Contabilidad Generalmente Aceptados (PCGA).
5. Relata los elementos básicos de la ecuación patrimonial.
6. Describe la importancia de los libros contables.
7. Distingue los libros contables.

Modalidad: Comercial y Servicios	Especialidad: Accounting
Sub-área: Contabilidad	Año: Décimo
Unidad de estudio: Introducción a la contabilidad.	Tiempo estimado: 40 horas
Propósito: Explicar la evolución, principios y normas de la contabilidad.	

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
1. Explicar los fundamentos teóricos de la contabilidad.	<p>Contabilidad:</p> <ul style="list-style-type: none"> • Origen y evolución de la contabilidad: • Concepto fines y propósitos de la contabilidad. <p>Tipos de empresas:</p> <ul style="list-style-type: none"> • Servicios • Comercial • Manufacturera 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Describe aspectos generales del origen y evolución de la contabilidad. • Indaga sobre las características de las empresas mercantiles. • Distingue los usuarios de la contabilidad. 	<ul style="list-style-type: none"> • Disposición y optimismo al asumir retos personales y sociales hacia el estudio en su realización profesional. 	<ul style="list-style-type: none"> • Explica los fundamentos teóricos de la contabilidad.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	Usuarios de la contabilidad: Internos: <ul style="list-style-type: none"> • Socios. • Gerencia. • Empleados. Externos: <ul style="list-style-type: none"> • Estado. • Auditoría externa. • Inversionistas. • Instituciones bancarias. 	<u>El o la estudiante:</u> <ul style="list-style-type: none"> • Relata los aspectos relevantes del origen y evolución de la contabilidad. • Expone las características de las empresas mercantiles. • Identifica a los usuarios de la contabilidad. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
2. Identificar los Principios de Contabilidad Generalmente Aceptados (P.C.G.A.).	Principios de Contabilidad Generalmente Aceptados (P.C.G.A.): <ul style="list-style-type: none"> • Conceptos, características e importancia. • Tipos: <ul style="list-style-type: none"> • Entidad. • Continuidad de las operaciones de la entidad. • Periodo contable. • Dualidad económica financiera. • Unidad de medida. 	El o la docente: <ul style="list-style-type: none"> • Identifica las características e importancia de los P.C.G.A. • Interpreta los P.C.G.A. • Demuestra la resolución de situaciones relacionadas con los principios contables. 	<ul style="list-style-type: none"> • Disposición y optimismo al asumir retos personales y sociales hacia el estudio en su realización profesional. 	<ul style="list-style-type: none"> • Identifica los Principios de Contabilidad Generalmente Aceptados (P.C.G.A.).

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • La realización. • Valor histórico. • Revelación suficiente. • Importancia relativa. • Conservatismo. • Uniformidad. 	<u>El o la estudiante:</u> <ul style="list-style-type: none"> • Describe los P.C.G.A. • Reconoce los P.C.G.A. • Resuelve situaciones relacionadas con los P.C.G.A. 		
<p>3. Explicar los elementos básicos en la ecuación patrimonial, para su tratamiento en un sistema contable.</p>	<p>Conceptualización de los elementos básicos de la ecuación patrimonial:</p> <ul style="list-style-type: none"> • Activo. • Pasivo. • Capital. • Ingreso. • Gasto. • Costo. • Utilidad o Pérdida. 	<u>El o la docente:</u> <ul style="list-style-type: none"> • Define los elementos básicos de la ecuación patrimonial. • Demuestra el tratamiento de las cuentas y sus componentes. • Ejemplifica el uso de la partida doble. 	<ul style="list-style-type: none"> • Disposición y optimismo al asumir retos personales y sociales hacia el estudio en su realización profesional. 	<ul style="list-style-type: none"> • Explica los elementos básicos en la ecuación patrimonial, para su tratamiento en sistema contable.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	Tratamiento de la cuenta y sus componentes: <ul style="list-style-type: none"> • Concepto. • Nombre. • Importe. • Saldo. • Debe. • Haber. • Uso de la partida doble. 	<u>El o la estudiante:</u> <ul style="list-style-type: none"> • Relata los elementos básicos de la ecuación patrimonial. • Resuelve situaciones relativas a las cuentas y sus componentes. • Utiliza la partida doble. 		
4. Reconocer los libros legales que se emplean en la contabilidad.	Libros legales de la contabilidad.	<u>El o la docente:</u> <ul style="list-style-type: none"> • Define la importancia de los libros legales. • Identifica los libros legales. <u>El o la estudiante:</u> <ul style="list-style-type: none"> • Describe la importancia de los libros legales. • Distingue los libros legales. 	<ul style="list-style-type: none"> • Disposición y optimismo al asumir retos personales y sociales hacia el estudio en su realización profesional. 	<ul style="list-style-type: none"> • Reconoce los libros legales que se emplean en la contabilidad.

PRÁCTICAS Y LISTAS DE COTEJO			
DESARROLLO DE LA PRÁCTICA			
UNIDAD DE ESTUDIO: Introducción a la contabilidad		PRÁCTICA No. 1	
Propósito:			
Escenario: Aula		Duración:	
MATERIALES	MAQUINARIA	EQUIPO	HERRAMIENTA

Procedimientos
Describe los aspectos relevantes del origen de la contabilidad.
Indaga las características de las empresas mercantiles.
Distingue los usuarios de la contabilidad.
Identifica los Principios de Contabilidad Generalmente Aceptados (P.C.G.A).
Interpreta los Principios de Contabilidad Generalmente Aceptados (P.C.G.A).
Demuestra la resolución de situaciones relacionadas con los Principios de Contabilidad Generalmente Aceptados (P.C.G.A).
Define los elementos básicos de la ecuación patrimonial.
Demuestra el tratamiento de las cuentas y sus componentes.
Ejemplifica el uso de la doble partida.
Define la importancia de los libros legales.
Identifica los libros legales.

LISTA DE COTEJO SUGERIDA		Fecha:	
Nombre del o la estudiante:			
Instrucciones: A continuación se presentan los criterios que van a ser verificados en el desempeño del o la estudiante mediante la observación del mismo. De la siguiente lista marque con una "X" aquellas observaciones que hayan sido cumplidas por el alumnado durante su desempeño.			
DESARROLLO	SI	AÚN NO	NO APLICA
Relata correctamente los aspectos relevantes del origen de la contabilidad.			
Expone claramente las características de las empresas mercantiles.			
Identifica con claridad los usuarios de la contabilidad.			
Describe correctamente los Principios de Contabilidad Generalmente Aceptados (PCGA).			
Reconoce con claridad los Principios de Contabilidad Generalmente Aceptados (PCGA).			
Resuelve sin error situaciones relacionadas con los Principios de Contabilidad Generalmente Aceptados (PC GA).			
Relata correctamente los elementos básicos de la ecuación patrimonial.			
Resuelve sin error situaciones relativas a las cuentas y sus componentes.			
Utiliza con exactitud la doble partida.			
Describe correctamente la importancia de los libros contables.			
Distingue con claridad los libros contables.			

OBSERVACIONES:

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Explicar los fundamentos teóricos de la contabilidad.	Explica los fundamentos teóricos de la contabilidad.	Relata los aspectos relevantes del origen de la contabilidad.	Conocimiento	Relata correctamente los aspectos relevantes del origen de la contabilidad.
		Expone las características de las empresas mercantiles.	Conocimiento	Expone claramente las características de las empresas mercantiles.
		Identifica los usuarios de la contabilidad.	Conocimiento	Identifica con claridad los usuarios de la contabilidad.
Identificar los Principios de Contabilidad Generalmente Aceptados.	Identifica los Principios de Contabilidad Generalmente Aceptados.	Describe los PCGA.	Conocimiento	Describe correctamente los PCGA.
		Reconoce los PCGA.	Desempeño	Reconoce con claridad los PCGA.
		Resuelve situaciones relacionadas con los PCGA.	Producto	Resuelve sin error situaciones relacionadas con los PCGA.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Explicar los elementos básicos de la ecuación patrimonial para su tratamiento en sistemas contable.	Explica los elementos básicos de la ecuación patrimonial para su tratamiento en sistemas contable.	Relata los elementos básicos de la ecuación patrimonial.	Conocimiento	Relata correctamente los elementos básicos de la ecuación patrimonial.
		Resuelve situaciones relativas a las cuentas y sus componentes.	Producto	Resuelve sin error situaciones relativas a las cuentas y sus componentes.
		Utiliza la doble partida.	Producto	Utiliza con exactitud la doble partida.
Reconocer los libros legales que se emplean en la contabilidad.	Reconoce los libros legales que se emplean en la contabilidad.	Describe la importancia de los libros legales.	Conocimiento	Describe correctamente la importancia de los libros legales.
		Distingue los libros legales.	Conocimiento	Distingue con claridad los libros legales.

NORMA TÉCNICA DE INSTITUCIÓN EDUCATIVA

DATOS GENERALES

Título: Ciclo contable de una empresa de servicios.
 Propósito: Elaborar el ciclo contable de una empresa de servicios.
 Nivel de competencia: Básica

UNIDADES DE COMPETENCIA LABORAL QUE CONFORMAN LA NORMA

Título	Clasificación
Clasifica sin error los componentes de las cuentas de los estados financieros.	Específica
Confecciona con exactitud el Balance de Situación y el Estado de Pérdidas y Ganancias.	Específica
Identifica con exactitud las partes de un asiento contable.	Específica
Resuelve sin error situaciones de transacciones contables en el libro diario.	Específica
Identifica claramente los pasos del proceso de mayorización.	Específica
Mayoriza sin error diversas cuentas.	Específica
Confecciona sin error balances y estados financieros.	Específica
Construye sin error los balances y estados financieros utilizando saldos del mayor.	Específica
Aplica sin error las NIIFs en operaciones contables.	Específica
Identifica con claridad la terminología tributaria básica.	Específica
Calcula sin error y completa la declaración de renta.	Específica
Reconoce correctamente la importancia del marco conceptual de las NIIFs, usadas en las operaciones mercantiles de una empresa de servicios.	Específica

Elementos de competencia

Referencia	Título del elemento
2-1	Contabilizar el ciclo contable de una empresa de servicios, según la normativa vigente.

Criterios de desempeño:

1. Distinguir las cuentas que conforman los rubros de los estados financieros.
2. Registra las transacciones de las empresas comerciales en el libro diario.
3. Aplica los procedimientos adecuados para realizar los pases del libro diario al libro mayor.
4. Confecciona los balances y estados financieros en el libro de inventarios y balances.
5. Aplica las legislaciones del Sistema Tributario Nacional, relativo a las empresas de servicio.
6. Explica las Normas Internacionales de Información Financieras (NIIFs), aplicándola a las operaciones estados financieros, para una empresa de servicios.

Campo de aplicación:

Categoría
Servicios

Clase
Prestación de servicios de Educación Técnica.

Evidencias de desempeño:

1. Clasifica los componentes de las cuentas de los estados financieros.
2. Reconoce la importancia del marco conceptual de las NIIFs, usadas en las operaciones mercantiles de una empresa de servicios.

Evidencias de producto:

1. Confecciona el Balance de Situación y el Estado de Pérdidas y Ganancias.
2. Resuelve situaciones de transacciones contables en el libro diario.
3. Mayoriza diversas cuentas.
4. Confecciona balances y estados financieros.
5. Construye los balances y estados financieros utilizando saldos del mayor.
6. Aplica las NIIFs en operaciones contables.

7. Calcula y completa la declaración de renta.

Evidencias de conocimiento:

Identifica las partes de un asiento contable.

Identifica los pasos del proceso de mayorización.

Identifica la terminología tributaria básica.

Modalidad: Comercial y Servicios	Especialidad: Accounting
Sub-área: Contabilidad	Año: Décimo
Unidad de estudio: Ciclo contable de una empresa de servicios.	Tiempo estimado: 80 horas
Propósito: Elaborar el Ciclo contable de una empresa de servicios.	

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
1. Distinguir las cuentas que conforman los rubros de los estados financieros.	<p>Clasificación de las cuentas:</p> <p>Activo:</p> <ul style="list-style-type: none"> • Circulante. • Propiedad, planta y equipo. • Diferido. <p>Pasivo:</p> <ul style="list-style-type: none"> • Corto Plazo. • Largo Plazo. • Diferido. Acumulado. 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Demuestra la clasificación de las cuentas de los estados financieros. • Demuestra la confección del balance situación y el estado de resultados. 	<ul style="list-style-type: none"> • Actitud positiva para el manejo teórico de los conceptos de activo, pasivo, capital, ingreso, gasto. 	<ul style="list-style-type: none"> • Distingue las cuentas que conforman los rubros de los estados financieros.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Patrimonio:</p> <ul style="list-style-type: none"> • Capital. • Retiros. • Utilidades. • Gastos. • Ingresos. 	<p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Clasifica las cuentas de los estados financieros. • Confecciona el balance situación y el estado de resultados. 		
<p>2. Registrar las transacciones de las empresas de servicio en el libro diario.</p>	<p>Asiento diario:</p> <ul style="list-style-type: none"> • Folio, • Fecha, • Descripción. • Columna Parcial. • Columna deudora. • Columna acreedora. <p>Registro de transacciones con cuentas en el Libro de Diario:</p>	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Describe las partes del asiento contable. • Demuestra el procedimiento para registrar transacciones contables en el libro diario. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Identifica las partes del asiento de diario. 	<ul style="list-style-type: none"> • Actitud positiva para el manejo teórico de los conceptos de activo, pasivo, capital, ingreso, gasto. 	<ul style="list-style-type: none"> • Registra las transacciones de las empresas comerciales en el libro diario.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> Asientos Simples. Asientos Compuestos. 	<ul style="list-style-type: none"> Resuelve situaciones de transacciones contables en el libro de diario. 		
<p>3. Aplicar los procedimientos adecuados para realizar los pases del libro diario al libro mayor.</p>	<p>Proceso de mayorización:</p> <ul style="list-style-type: none"> Control cruzado Folio de Diario Folio del Libro Mayor: Fecha: Orden cronológico. Obtención de los saldos. 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> Describe los pases del proceso de mayorización. Demuestra la mayorización de diversas cuentas. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> Identifica los pases del proceso de mayorización. Mayoriza diversas cuentas. 	<ul style="list-style-type: none"> Actitud positiva para el manejo teórico de los conceptos de activo, pasivo, capital, ingreso, gasto. 	<ul style="list-style-type: none"> Aplica los procedimientos adecuados para realizar los pases del libro de diarios al libro mayor.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
4. Confeccionar los balances y estados financieros en el libro de inventarios y balances.	<p>Balances y estados financieros:</p> <ul style="list-style-type: none"> • Balance de Comprobación. • Estado de Resultados. <p>Balance de Situación:</p> <ul style="list-style-type: none"> • Nota al pie • Flujo de Efectivo • Balance de Comprobación posterior al cierre). • Cierre (asientos de cierre). <p>Normativa vigente.</p>	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Demuestra la confección de los balances y estados financieros. • Construye los balances y estados financieros con la utilización de los saldos del mayor. • Demuestra la aplicación de las NIIFs en las operaciones contables. <p><u>El estudiante:</u></p> <ul style="list-style-type: none"> • Confecciona los balances y estados financieros. 	<ul style="list-style-type: none"> • Actitud positiva para el manejo teórico de los conceptos de activo, pasivo, capital, ingreso, gasto. 	<ul style="list-style-type: none"> • Confecciona los balances y estados financieros en el libro de inventarios y balances.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
		<ul style="list-style-type: none"> • Construye los balances y estados financieros con la utilización de los saldos del mayor. • Aplica las NIIFs en las operaciones contables. 		
5. Aplicar la legislación del Sistema Tributario Nacional, relativa a la empresa de servicio.	<p>Nociones básicas del Sistema Tributario Nacional:</p> <ul style="list-style-type: none"> • Terminología • Formularios para la declaración de la Renta: <ul style="list-style-type: none"> • #101 • #105 • Régimen simplificado 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Describe la terminología básica tributaria. • Demuestra el cálculo y completa la declaración de renta. 	<ul style="list-style-type: none"> • Actitud positiva para el manejo teórico de los conceptos de activo, pasivo, capital, ingreso, gasto. 	<ul style="list-style-type: none"> • Aplica la legislación del Sistema Tributario Nacional, relativa a la empresa de servicio.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
		<u>El o la estudiante:</u> <ul style="list-style-type: none"> Identifica la terminología básica tributaria. Calcula y completa la declaración de renta. 		
6. Explicar las Normas Internacionales de Información Financiera (NIIFs), aplicándolas a las operaciones y estados financieros, para una empresa de servicios.	Normas Internacionales de Información Financiera (NIIF).	<u>El o la docente:</u> <ul style="list-style-type: none"> Explica la importancia de las NIIFs en las operaciones mercantiles de una empresa de servicios. <u>El o la estudiante:</u> <ul style="list-style-type: none"> Reconoce la importancia de las NIIFs en las operaciones mercantiles de una empresa de servicios. 	<ul style="list-style-type: none"> Actitud positiva para el manejo teórico de los conceptos de activo, pasivo, capital, ingreso, gasto. 	<ul style="list-style-type: none"> Explica las Normas Internacionales de Información Financiera (NIIFs), aplicándolas a las operaciones y estados financieros, para una empresa de servicios.

PRÁCTICAS Y LISTAS DE COTEJO			
DESARROLLO DE LA PRÁCTICA:			
UNIDAD DE ESTUDIO: Ciclo contable de una empresa de servicios			PRÁCTICA No. 1
Propósito:			
Escenario: Aula			Duración:
MATERIALES	MAQUINARIA	EQUIPO	HERRAMIENTA

Procedimientos
Demuestra la clasificación de los componentes de la cuentas de los estados financieros.
Demuestra la confección el balance de situación y el estado de pérdidas y ganancias.
Describe las partes de un asiento contable.
Demuestra la resolución de situaciones de transacciones contables en el libro diario.
Describe los pasos del proceso de mayorización.
Demuestra la mayorización diversas cuentas.
Demuestra la confección balances y estados financieros.
Construye los balances y estados financieros, utilizando saldos del mayor.
Demuestra la aplicación de las NIIFs en operaciones contables.
Describe la terminología tributaria.
Demuestra el cálculo y completa la declaración de renta.
Explica las NIIFs usadas en operaciones y estados financieros para una empresa de servicios.

LISTA DE COTEJO SUGERIDA	Fecha:
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Nombre del o la estudiante:

Instrucciones: A continuación se presentan los criterios que van a ser verificados en el desempeño del o la estudiante mediante la observación del mismo. De la siguiente lista marque con una “X” aquellas observaciones que hayan sido cumplidas por el alumnado durante su desempeño.
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DESARROLLO	SI	AÚN NO	NO APLICA
Clasifica sin error los componentes de las cuentas de los estados financieros.			
Confecciona con exactitud el Balance de Situación y el Estado de Pérdidas y Ganancias.			
Identifica con exactitud las partes de un asiento contable.			
Resuelve sin error situaciones de transacciones contables en el libro diario.			
Identifica claramente los pasos del proceso de mayorización.			
Mayoriza sin error diversos cuentas.			
Confecciona sin error balances y estados financieros.			
Construye sin error los balances y estados financieros utilizando saldos del mayor.			
Aplica sin error las NIIFs en operaciones contables.			
Identifica con claridad la terminología tributaria básica.			
Calcula sin error y completa la declaración de renta.			
Reconoce correctamente la importancia del marco conceptual de las NIIFs, usadas en las operaciones mercantiles de una empresa de servicios.			

OBSERVACIONES

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Distinguir las cuentas que conforman los rubros de los estados financieros.	Distingue las cuentas que conforman los rubros de los estados financieros.	Clasifica los componentes de las cuentas de los estados financieros.	Desempeño	Clasifica sin error los componentes de las cuentas de los estados financieros.
		Confecciona el balance de situación y el estado de pérdidas y ganancias.	Producto	Confecciona con exactitud el balance de situación y el estado de pérdidas y ganancias.
Registrar las transacciones de las empresas comerciales en el libro diario.	Registra las transacciones de las empresas comerciales en el libro diario.	Identifica las partes de un asiento contable.	Conocimiento	Identifica con exactitud las partes de un asiento contable.
		Resuelve situaciones de transacciones contables en el libro diario.	Producto	Resuelve sin error situaciones de transacciones contables en el libro diario.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Aplicar los procedimientos adecuados para realizar los pases del libro diario al libro mayor.	Aplica los procedimientos adecuados para realizar los pases del libro diario al libro mayor.	Identifica los pasos del proceso de mayorización.	Conocimiento	Identifica claramente los pasos del proceso de mayorización.
		Mayoriza diversas cuentas.	Producto	Mayoriza sin error diversos cuentas.
Confeccionar los balances y estados financieros en el libro de inventarios y balances.	Confecciona los balances y estados financieros en el libro de inventarios y balances.	Construye los balances y estados financieros, usando los saldos del mayor.	Producto	Construye correctamente los balances y estados financieros, usando los saldos del mayor.
		Confecciona balances y estados financieros.	Producto	Confecciona sin error balances y estados financieros.
		Aplica las NIIFs en operaciones contables.	Producto	Aplica sin error las NIIFs en operaciones contables.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Explicar las NIIFs usados en las operaciones de estados financieros para una empresa de servicios.	Explica las NIIFs usados en las operaciones de estados financieros para una empresa de servicios.	Reconoce las NIIFs usadas en operaciones mercantiles de una empresa de servicios.	Desempeño	Reconoce correctamente las NIIFs usadas en operaciones mercantiles de una empresa de servicios.

NORMA TÉCNICA DE INSTITUCIÓN EDUCATIVA

DATOS GENERALES

Título: Ciclo contable de una empresa comercial.
 Propósito: Elaborar el ciclo contable para una empresa comercial.
 Nivel de competencia: Básica.

UNIDADES DE COMPETENCIA LABORAL QUE CONFORMAN LA NORMA

Título	Clasificación
Describe correctamente los términos básicos usados en operaciones con mercancías.	Específica
Elabora sin error asientos contables con mercancías en el libro diario.	Específica
Realiza sin error cálculos sobre operaciones con mercancías y el cálculo del impuesto de ventas y la declaración respectiva.	Específica
Identifica correctamente los diarios especiales de compra y venta.	Específica
Distingue con claridad los procesos de mayorización en transacciones para la empresa comercial en el mayor general y auxiliar.	Específica
Mayoriza con exactitud transacciones.	Específica
Identifica con claridad los tipos de ajuste y justifica su importancia en el ciclo contable.	Específica
Resuelve con exactitud situaciones de ajuste, relacionados con los ingresos y gastos diferidos y acumulados.	Específica
Reformula correctamente las cuentas que conforman los balances y estados financieros para su conformación.	Específica
Elabora sin error los balances y estados financieros para las empresas comerciales.	Específica
Relata claramente los aspectos más importantes del sistema tributario nacional.	Específica
Elabora con exactitud declaraciones de renta utilizando los resultados del ciclo contable.	Específica
Describe con claridad la importancia del marco conceptual de las NIIFs en las operaciones de una empresa comercial.	Específica
Aplica correctamente las NIIFs, en las operaciones y estados financieros para una empresa	Específica

comercial

Elementos de competencia

Referencia	Título del elemento
3-1	Contabilizar el ciclo contable para una empresa comercial, según la normativa vigente.

Criterios de desempeño:

1. Registra las transacciones de las empresas comerciales en el libro diario.
2. Aplica procedimientos adecuados para realizar los pases del libro diario al libro mayor.
3. Elabora asientos de ajuste para actualizar diversas partidas.
4. Confecciona los balances y estados financieros para las empresas comerciales.
5. Aplica las legislaciones del Sistema Tributario Nacional.
6. Aplica las NIIFs aplacándolas a las operaciones y estados financieros de una empresa comercial.

Campo de aplicación:

Categoría	Clase
Servicios	Prestación de servicios de Educación Técnica.

Evidencias de producto:

1. Elabora asientos contables con mercancías en el libro diario.
2. Realiza cálculos de operaciones con mercancías y el cálculo del impuesto de ventas y la declaración respectiva.
3. Mayoriza transacciones.
4. Resuelve situaciones de ajuste, relacionados con los ingresos y gastos diferidos y acumulados.
5. Reformulan las cuentas que conforman los balances y estados financieros para su conformación.

6. Elabora los balances y estados financieros para las empresas comerciales.
7. Aplica las NIIFs a las operaciones y estados financieros para una empresa comercial.
8. Elabora declaraciones de renta utilizando los resultados del ciclo contable.

Evidencias de conocimiento:

1. Describe los términos básicos usados en operaciones con mercancías.
2. Identifica los diarios especiales de compra y venta.
3. Distingue los procesos de mayorización en transacciones para la empresa comercial en el mayor general y auxiliar.
4. Identifica los tipos de ajuste y justifica su importancia en el ciclo contable.
5. Describe la importancia del marco conceptual de las NIIFs en las operaciones de una empresa comercial.
6. Relata los aspectos más importantes del Sistema Tributario Nacional.

Modalidad: Comercial y Servicios	Especialidad: Accounting
Sub-área: Contabilidad	Año: Décimo
Unidad de estudio: Ciclo contable para una empresa comercial.	Tiempo estimado: 80 horas
Propósito: Elaborar el ciclo contable para una empresa comercial.	

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
1. Registrar las transacciones de empresas comerciales en el libro diario.	<p>Conceptos básicos en la comercialización de mercancías:</p> <p>Compras y sus componentes:</p> <ul style="list-style-type: none"> •Fletes •Descuentos •Devoluciones <p>Ventas y sus componentes:</p> <ul style="list-style-type: none"> •Descuentos •Devoluciones <p>Costo de ventas</p>	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Conceptúa os términos usados en las operaciones con mercancías. • Confecciona asientos contables con mercancías en el diario general. 	<ul style="list-style-type: none"> • Interés por el empleo de criterios suficientes y dominio fluido para la clasificación de los estados financieros para una empresa comercial. 	<ul style="list-style-type: none"> • Registra las transacciones de las empresas comerciales en el libro diario.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	Impuestos sobre ventas: •Cálculo •Declaraciones •Pago •Formulario #104	<ul style="list-style-type: none"> • Desarrolla situaciones sobre las operaciones con mercancías y el cálculo del impuesto de ventas y la declaración. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Describe los conceptos básicos de las operaciones con mercancías. • Elabora asientos con mercancías en el diario. • Realiza cálculos sobre operaciones con mercancías, cálculo del impuesto de ventas y la declaración. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
<p>2. Aplicar los procedimientos adecuados para realizar los pases del libro de diario al libro mayor.</p>	<p>Diarios especiales de compras y ventas:</p> <ul style="list-style-type: none"> • Proceso de mayorización de Transacciones para empresas comerciales. • Mayor general • Mayores Auxiliares 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Distingue los diarios especiales de compra y venta. • Demuestra los procedimientos en el proceso de mayorización en transacciones para las empresas comerciales en el mayor general y mayores auxiliares. • Desarrolla situaciones relativas a la mayorización de transacciones comerciales. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Identifica los diarios especiales y de venta. • Mayoriza transacciones. 	<ul style="list-style-type: none"> • Interés por el empleo de criterios suficientes y dominio fluido para la clasificación de los estados financieros para una empresa comercial. 	<ul style="list-style-type: none"> • Aplica los procedimientos adecuados para realizar los pases del libro de diario al libro mayor.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
		<ul style="list-style-type: none"> Distingue los procesos de mayorización. 		
<p>3. Elaborar asientos de ajuste para actualizar diversas partidas.</p>	<p>Ajustes:</p> <ul style="list-style-type: none"> Concepto e importancia: Ingresos y gastos diferidos. Ingreso y gastos acumulados Depreciaciones Incobrables Estudio de antigüedad de saldos. Método de cancelación directa. 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> Describe los tipos de ajuste y su importancia en el ciclo contable. Demuestra los pasos por seguir en la elaboración de ajustes (diferidos y acumulados) en cada transacción. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> Identifica los tipos de ajustes y justifica su importancia en el ciclo contable. Resuelve situaciones de ajustes (diferidos y acumulados) en cada transacción. 	<ul style="list-style-type: none"> Interés por el empleo de criterios suficientes y dominio fluido para la clasificación de los estados financieros para una empresa comercial. 	<ul style="list-style-type: none"> Elabora asientos de ajuste para actualizar diversas partidas.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
4. Confeccionar los balances y estados financieros para las empresas comerciales.	<p>Balance y Estados Financieros:</p> <ul style="list-style-type: none"> • Balance de comprobación ajustado • Estado de resultados • Balance general • Flujo de efectivo • Balance de comprobación después del cierre 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Replantea todas las cuentas que conforman los balances y los estados financieros para su conformación. • Demuestra el procedimiento que se lleva a cabo en la conformación de los estados financieros. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Reformula las cuentas que conforman los balances. 	<ul style="list-style-type: none"> • Interés por el empleo de criterios suficientes y dominio fluido para la clasificación de los estados financieros para una empresa comercial. 	<ul style="list-style-type: none"> • Confecciona los balances y estados financieros para las empresas comerciales.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
		<ul style="list-style-type: none"> Elabora los diferentes estados financieros para las empresas comerciales, considerando todos los pasos que se realizan en el ciclo contable. 		
<p>5. Aplicar la legislación del Sistema Tributario Nacional (STN).</p>	<p>Nociones básicas del sistema tributario nacional:</p> <ul style="list-style-type: none"> Terminología. Importancia. Característica. <p>Formularios para la declaración de la renta:</p> <ul style="list-style-type: none"> #101 #105 Régimen simplificado 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> Comenta la importancia del sistema tributario nacional y sus características. Demuestra la elaboración de las declaraciones de renta según el tipo de actividad utilizando los resultados del ciclo contable. 	<ul style="list-style-type: none"> Interés por el empleo de criterios suficientes y dominio fluido para la clasificación de los estados financieros para una empresa comercial. 	<ul style="list-style-type: none"> Aplica las legislaciones del Sistema Tributario Nacional.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
		<u>El o la estudiante:</u> <ul style="list-style-type: none"> Relata los aspectos más importantes del sistema tributario nacional y sus características. Elabora declaraciones de renta utilizando los resultados del ciclo contable. 		
6. Aplicar las NIIFs en las operaciones y estados financieros para una empresa comercial.	<ul style="list-style-type: none"> Normas Internacionales de Información Financiera (NIIFs). 	<u>El o la docente:</u> <ul style="list-style-type: none"> Explica la importancia de las NIIFs en la presentación de los estados financieros. Desarrolla situaciones sobre las Normas Internacionales de información financiera. 	<ul style="list-style-type: none"> Interés por el empleo de criterios suficientes y dominio fluido para la clasificación de los estados financieros para una empresa comercial. 	<ul style="list-style-type: none"> Aplica las NIIFs en las operaciones y estados financieros para una empresa comercial.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
		<p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Describe la importancia del marco conceptual de las NIIFs, en las operaciones mercantiles de una empresa comercial. • Aplica las Normas internacionales de Información financiera a las operaciones y estados financieros para una empresa comercial. 		

PRÁCTICAS Y LISTAS DE COTEJO			
DESARROLLO DE LA PRÁCTICA:			
UNIDAD DE ESTUDIO: Ciclo contable de una empresa comercial		PRÁCTICA No. 1	
Propósito:			
Escenario: Aula		Duración:	
MATERIALES	MAQUINARIA	EQUIPO	HERRAMIENTA

Procedimientos
Conceptúa los términos básicos usados en operaciones con mercancías.
Confecciona asientos contables con mercancías en el libro diario.
Desarrolla situaciones sobre operaciones con mercancías, el cálculo del impuesto de ventas y la declaración.
Distingue los diarios especiales de compra y venta.
Demuestra los procesos de mayorización en transacciones para la empresa comercial en los mayores generales y auxiliares.
Desarrolla situaciones relativas a la mayorización de transacciones comerciales.
Describe los tipos de ajuste y su importancia en el ciclo contable.
Demuestra pasos para la resolución de situaciones de ajuste, relacionados con los ingresos y gastos diferidos y acumulados.
Replantea las cuentas que conforman los balances y estados financieros para su conformación.
Demuestra la construcción de los balances y estados financieros para las empresas comerciales.
Comenta los aspectos más importantes del Sistema Tributario Nacional.
Demuestra la elaboración de declaraciones de renta utilizando los resultados del ciclo contable.
Explica la importancia del marco conceptual de las NIIFs en las operaciones de una empresa comercial.
Desarrolla situaciones las NIIFs a las operaciones y estados financieros para una empresa comercial.

LISTA DE COTEJO SUGERIDA		Fecha:		
Nombre del o la estudiante:				
Instrucciones: A continuación se presentan los criterios que van a ser verificados en el desempeño del o la estudiante mediante la observación del mismo. De la siguiente lista marque con una "X" aquellas observaciones que hayan sido cumplidas por el alumnado durante su desempeño.				
DESARROLLO		SI	AÚN NO	NO APLICA
Describe correctamente los términos básicos usados en operaciones con mercancías.				
Elabora sin error asientos contables con mercancías en el libro diario.				
Realiza sin error cálculos sobre operaciones con mercancías y el cálculo del impuesto de ventas y la declaración respectiva.				
Identifica correctamente los diarios especiales de compra y venta.				
Distingue con claridad los procesos de mayorización en transacciones para la empresa comercial en el mayor general y auxiliar.				
Mayoriza con exactitud transacciones.				
Identifica con claridad los tipos de ajuste y justifica su importancia en el ciclo contable.				
Resuelve con exactitud situaciones de ajuste, relacionados con los ingresos y gastos diferidos y acumulados.				
Reformula correctamente las cuentas que conforman los balances y estados financieros para su conformación.				
Elabora sin error los balances y estados financieros para las empresas comerciales.				
Relata claramente los aspectos más importantes del sistema tributario nacional.				
Elabora con exactitud declaraciones de renta utilizando los resultados del ciclo contable.				
Describe con claridad la importancia del marco conceptual de las NIIFs en las operaciones de una empresa comercial.				
Aplica correctamente las NIIFs a las operaciones y estados financieros para una empresa comercial				

OBSERVACIONES:

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Registrar las transacciones de las empresas comerciales en el libro diario.	Registra las transacciones de las empresas comerciales en el libro diario.	Describe los términos básicos usados en operaciones con mercancías.	Conocimiento	Describe correctamente los términos básicos usados en operaciones con mercancías.
		Elabora asientos contables con mercancías en el libro diario.	Producto	Elabora sin error asientos contables con mercancías en el libro diario.
		Realiza cálculos sobre operaciones con mercancías y el cálculo del impuesto de ventas y la declaración respectiva.	Producto	Realiza sin error cálculos sobre operaciones con mercancías y el cálculo del impuesto de ventas y la declaración respectiva.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Aplicar procedimientos adecuados para realizar los pases del libro diario al libro mayor.	Aplica procedimientos adecuados para realizar los pases del libro diario al libro mayor.	Identifica los diarios especiales de compra y venta.	Conocimiento	Identifica correctamente los diarios especiales de compra y venta.
		Distingue los procesos de mayorización en transacciones para la empresa comercial en el mayor general y auxiliar.	Conocimiento	Distingue con claridad los procesos de mayorización en transacciones para la empresa comercial en los mayores generales y auxiliares.
		Mayoriza transacciones.	Producto	Mayoriza con exactitud transacciones.
Elaborar asientos de ajuste para actualizar diversas partidas.	Elabora asientos de ajuste para actualizar diversas partidas.	Identifica los tipos de ajuste y justifica su importancia en el ciclo contable.	Conocimiento	Identifica con claridad los tipos de ajuste y justifica su importancia en el ciclo contable.
		Resuelve situaciones de ajuste, relacionados con los ingresos y gastos diferidos y acumulados.	Producto	Resuelve con exactitud situaciones de ajuste, relacionados con los ingresos y gastos diferidos y acumulados.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Confeccionar los balances y estados financieros para las empresas comerciales.	Confecciona los balances y estados financieros para las empresas comerciales.	Reformulan las cuentas que conforman los balances y estados financieros para su conformación.	Desempeño	Reformulan correctamente las cuentas que conforman los balances y estados financieros para su conformación.
		Elabora los balances y estados financieros para las empresas comerciales.	Producto	Elabora sin error los balances y estados financieros para las empresas comerciales.
Aplicar las legislaciones del Sistema Tributario Nacional.	Aplica las legislaciones del Sistema Tributario Nacional.	Relata los aspectos más importantes del Sistema Tributario Nacional.	Conocimiento	Relata claramente los aspectos más importantes del Sistema Tributario Nacional.
		Elabora declaraciones de renta utilizando los resultados del ciclo contable.	Producto	Elabora con exactitud declaraciones de renta utilizando los resultados del ciclo contable.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Aplicar las NIIFs, en las operaciones y estados financieros de una empresa comercial.	Aplica las NIIFs, en las operaciones y estados financieros de una empresa comercial.	Describe la importancia del marco conceptual de las NIIFs en las operaciones de una empresa comercial.	Conocimiento	Describe con claridad la importancia del marco conceptual de las NIIFs en las operaciones de una empresa comercial.
		Aplica las NIIFs, en las operaciones y estados financieros para una empresa comercial.	Producto	Aplica correctamente las NIIFs, en las operaciones y estados financieros para una empresa comercial.

NORMA TÉCNICA DE INSTITUCIÓN EDUCATIVA

DATOS GENERALES

Título: Sistemas contables.
 Propósito: Crear sistemas contables de diferentes entidades.
 Nivel de competencia: Básica

UNIDADES DE COMPETENCIA LABORAL QUE CONFORMAN LA NORMA

Título	Clasificación
Define correctamente la importancia de los sistemas contables.	Específica
Reconoce correctamente la utilidad de los sistemas contables.	Específica
Explica correctamente la conformación de los sistemas contables.	Específica
Cita correctamente las características de los sistemas contables.	Específica
Realiza sin error los sistemas contables en forma manual y digital, ejemplificando diversos tipos de empresas.	Específica
Distingue claramente los tipos de productos por actividad.	Específica
Identifica correctamente las características de las empresas agropecuarias y turísticas.	Específica
Cita con claridad las características de un centro financiero compartido y los sistemas integrados contables.	Específica
Elabora con exactitud registros contables, relacionados con las empresas agropecuarias y turísticas.	Específica

Elementos de competencia

Referencia	Título del elemento:
4-1	Crear sistemas contables de diferentes entidades, según la normativa vigente.

Criterios de desempeño:

1. Explica la estructura general de los sistemas contables.
2. Elabora sistemas contables para distintos tipos de empresa.

Categoría
Servicios

Clase
Prestación de servicios de Educación Técnica.

Evidencias de desempeño:

1. Reconoce la utilidad de los sistemas contables.
2. Explica la conformación de los sistemas contables.
3. Realiza los sistemas contables en forma manual y digital, ejemplificando diversos tipos de empresas.

Evidencias de producto:

1. Elabora registros contables, relacionados con las empresas agropecuarias y turísticas.

Evidencias de conocimiento:

1. Define la importancia de los sistemas contables.
2. Distingue los tipos de productos por actividad.
3. Cita las características de los sistemas contables de diversos tipos de empresa.
4. Cita una característica de un centro financiero compartido y los sistemas integrados contables.
5. Identifica las características de las empresas agropecuarias y turísticas.

Modalidad: Comercial y Servicios	Especialidad: Accounting
Sub-área: Contabilidad	Año: Décimo
Unidad de estudio: Sistemas contables	Tiempo estimado: 48 horas
Propósito: Crear sistemas contables de distintos tipos de entidades.	

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
1. Explicar la estructura general de los sistemas contables.	<p>Definición e importancia de los sistemas:</p> <ul style="list-style-type: none"> • Sistemas de información. <p>Sistemas contables:</p> <ul style="list-style-type: none"> • Definición e importancia. • El catálogo de cuentas <p>Codificación:</p> <ul style="list-style-type: none"> • Definición e • Importancia. 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Caracteriza los sistemas y su importancia. • Determina la importancia de los sistemas de información administrativa y contable • Demuestra lo procedimientos para realizar la estructura de los sistemas contables en forma manual y computarizada. 	<ul style="list-style-type: none"> • Capacidad creativa en el desarrollo de sistemas contables. 	<ul style="list-style-type: none"> • Explica la estructura general de los sistemas contables.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Estilos de codificación:</p> <ul style="list-style-type: none"> • Numérico. • Decimal. • Universal. • Alfabético. • Nemotécnico. • De barras. • Por grupos. <p>Manuales de cuentas y su presentación:</p> <ul style="list-style-type: none"> • Definición, importancia. • Estilos de presentación (estándar, textual, tabulada, cerrada, abierta). 	<ul style="list-style-type: none"> • Confecciona los diferentes manuales y sus componentes. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Define la importancia de los sistemas contables. • Reconoce la importancia y utilidad de los sistemas contables. • Explica la conformación de los sistemas contables. • Realiza los sistemas contables en forma manual y digital, ejemplificando diversos tipos de empresas. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Manuales descriptivos de procedimientos contables y libros contables:</p> <ul style="list-style-type: none"> •Definición e importancia. <p>Estilos de presentación:</p> <ul style="list-style-type: none"> •Estándares. •Textual. •Tabulaciones. •Cerrada. •Abierta. <p>Confección de libros legales y auxiliares.</p> <p>Flujograma descriptivo de Manuales de justificantes y documentación:</p> <ul style="list-style-type: none"> •Definición, importancia. 			

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA APRENDIZAJE	DE -	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Estilos de presentación:</p> <ul style="list-style-type: none"> •Estándares. •Textual. •Tabulaciones. •Cerrada. •Abierta. •Con formato. <p>Confección de documentos justificantes.</p> <p>Flujograma descriptivo.</p> <p>Manuales de procedimientos de control interno:</p> <ul style="list-style-type: none"> •Definición e importancia. 				

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Estilos de presentación:</p> <ul style="list-style-type: none"> •Estándares. •Textual. •Tabulaciones. •Cerrada. •Abierta. •Con cuestionarios. <p>Flujograma descriptivo.</p> <p>Manuales de informes y estados financieros:</p> <ul style="list-style-type: none"> •Definición e importancia. <p>Estilos de presentación:</p> <ul style="list-style-type: none"> •Estándares. •Textual. 			

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Tabulaciones. • Cerrada. • Abierta. • Con formatos. <p>Confección de formatos de informes y estados financieros.</p> <p>Flujograma descriptivo.</p>			
2. Elaborar sistemas contables para distintos tipos de empresa.	<p>Sistema contable de entidades:</p> <ul style="list-style-type: none"> • Comerciales, Industriales, Servicios. • Agrícolas, Pecuarias • Agropecuarias. • Agroindustriales. • Familiares, Pequeñas Medianas, grandes. 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Identifica las características de los sistemas contables de diversos tipos de entidades. • Explica los tipos de producción por actividad. 	<ul style="list-style-type: none"> • Capacidad creativa en el desarrollo de sistemas contables. 	<ul style="list-style-type: none"> • Elabora sistemas contables para distintos tipos de empresa.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Tipos de producción por actividad:</p> <p>Agrícola:</p> <ul style="list-style-type: none"> • Permanente. • Estacional. <ul style="list-style-type: none"> • Ganadera: <p>• Vacuno (lechera, engorde, doble propósito).</p> <p>Pecuaria. Conceptualización, caracterización y registros contables de las empresas agropecuarias:</p> <ul style="list-style-type: none"> • Avícola (engorde y de postura). • Caprina (cabras). • Porcina. • Apícola. • Agrícola. 	<ul style="list-style-type: none"> • Conceptualiza las características de las empresas agropecuarias, turísticas. • Comenta las características de un centro financiero compartido y los sistemas integrados contables. • Confecciona registros contables relacionados con las empresas agropecuarias y turísticas. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Cita las características de los sistemas contables. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Registro contable de la empresa agropecuaria</p> <p>Conceptualización, caracterización y registros contables de las empresas turística hoteles:</p> <ul style="list-style-type: none"> • Dormitorios. • Casinos. • Piscinas. • Restaurantes, alimentos. • Bebidas. • Agencia de viajes. • Recreación, tours y entretenimiento. • Parque nacionales y reservas: <p>Transportes de pasajeros y aviación.</p> <p>Registro contable de la empresa turística.</p>	<ul style="list-style-type: none"> • Distingue los tipos de producción por actividad. • Identifica las características de las empresas agropecuarias, turísticas. • Cita las características de un centro financiero compartido y los sistemas integrados contables. • Elabora registros contables relacionados con las empresas agropecuarias y turísticas. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Sistemas contables para un centro financiero compartido.</p> <p>Sistemas integrados contables US – SAP, JP EDWARDS.</p>			

PRÁCTICAS Y LISTAS DE COTEJO	
DESARROLLO DE LA PRÁCTICA	
UNIDAD DE ESTUDIO: Sistemas contables	PRÁCTICA No. 1
Propósito:	
Escenario: Aula	Duración:

MATERIALES	MAQUINARIA	EQUIPO	HERRAMIENTA

Procedimientos	
Caracteriza los sistemas y su importancia.	
Determina la importancia de los sistemas de información administrativa y contable.	
Demuestra los procedimientos para realizar la estructura de los sistemas contables en forma manual y computarizada.	
Confecciona los diferentes manuales y sus componentes.	
Identifica las características de los sistemas contables de diversos tipos de entidades.	
Explica los tipos de producción por actividad.	
Conceptualiza las características de las empresas agropecuarias, turísticas.	
Comenta las características de un centro financiero compartido y los sistemas integrados contables.	
Confecciona registros contables relacionados con las empresas agropecuarias y turísticas.	

LISTA DE COTEJO SUGERIDA		Fecha:
Nombre del estudiante:		

Instrucciones: A continuación se presentan los criterios que van a ser verificados en el desempeño del estudiante mediante la observación del mismo. De la siguiente lista marque con una "X" aquellas observaciones que hayan sido cumplidas por el estudiante durante su desempeño.

DESARROLLO	SI	AÚN NO	NO APLICA
Define correctamente la importancia de los sistemas contables.			
Reconoce correctamente la utilidad de los sistemas contables.			
Explica correctamente la conformación de los sistemas contables.			
Cita correctamente las características de los sistemas contables.			
Realiza sin error los sistemas contables en forma manual y digital, ejemplificando diversos tipos de empresas.			
Distingue claramente los tipos de productos por actividad.			
Identifica correctamente las características de las empresas agropecuarias y turísticas.			
Cita con claridad las características de un centro financiero compartido y los sistemas integrados contables.			
Elabora con exactitud registros contables, relacionados con las empresas agropecuarias y turísticas.			

OBSERVACIONES:

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

OBJETIVOS RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Explicar la Estructura general de los sistemas contables.	Explicar la estructura general de los sistemas contables.	Define la importancia de los sistemas contables.	Conocimiento	Define correctamente la importancia de los sistemas contables.
		Reconoce la utilidad de los sistemas contables.	Desempeño	Reconoce correctamente la utilidad de los sistemas contables.
		Explica la conformación de los sistemas contables.	Desempeño	Explica correctamente la conformación de los sistemas contables.
		Cita las características de los sistemas contables.	Conocimiento	Cita correctamente las características de los sistemas contables.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

OBJETIVOS RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Elaborar sistemas contables para distintos tipos de empresas.	Elabora sistemas contables para distintos tipos de empresas.	Realiza los sistemas contables en forma manual y digital, ejemplificando diversos tipos de empresas.	Producto	Realiza sin error los sistemas contables en forma manual y digital, ejemplificando diversos tipos de empresas.
		Distingue los tipos de productos por actividad.	Conocimiento	Distingue claramente los tipos de productos por actividad.
		Identifica las características de las empresas agropecuarias y turísticas.	Conocimiento	Identifica correctamente las características de las empresas agropecuarias y turísticas.
		Cita las características de un centro financiero compartido y los sistemas integrados contables.	Conocimiento	Cita con claridad las características de un centro financiero compartido y los sistemas integrados contables.
		Elabora registros contables, relacionados con las empresas agropecuarias y turísticas.	Producto	Elabora con exactitud registros contables, relacionados con las empresas agropecuarias y turísticas.

NORMA TÉCNICA DE INSTITUCIÓN EDUCATIVA

DATOS GENERALES

Título: Previsión en la legitimación de capitales.
 Propósito: Crear cultura en la prevención de la legitimación de capitales.
 Nivel de competencia: Básica

UNIDADES DE COMPETENCIA LABORAL QUE CONFORMAN LA NORMA

Título	Clasificación
Diagrama correctamente el proceso de prevención sobre legitimación de capitales.	Específica
Enumera sin error los factores que debilitan al Estado.	Específica
Distingue correctamente las funciones de los organismos internacionales vinculados con la legitimación.	Específica
Señala con claridad el concepto sobre legitimación de capitales.	Específica
Identifica correctamente los alcances, etapas, consecuencias y señales de alerta de la legitimación de capitales.	Específica
Distinguen sin error las obligaciones que tienen las instituciones financieras y justifica la labor de la Unidad de Análisis Financiero.	Específica
Resuelve con exactitud situaciones relativas a la legitimación de capitales.	Específica

Elementos de competencia

Referencia	Título del elemento
6-1	Prevenir la legitimación de capitales según la normativa vigente.

Criterios de desempeño:

1. Reconoce la labor del Estado en la prevención de la legitimación de capitales.
2. Aplica la ley 8204 con respecto a la legitimación de capitales en la resolución de situaciones.

Campo de aplicación:

Categoría
Servicios

Clase
Prestación de servicios de Educación Técnica.

Evidencias de desempeño:

1. Diagrama el proceso de prevención sobre legitimación de capitales.

Evidencias de producto:

1. Resuelve situaciones relativas a la legitimación de capitales.

Evidencias de conocimiento:

1. Enumera los factores que debilitan al Estado.
2. Distingue las funciones de los organismos internacionales vinculados con la legitimación.
3. Señala el concepto sobre legitimación de capitales.
4. Identifica los alcances, etapas, consecuencias y señales de alerta de la legitimación de capitales.
5. Distinguen las obligaciones que tienen las instituciones financieras y justifica la labor de la Unidad de Análisis Financiero.

Modalidad: Comercial y Servicios	Especialidad: Accounting
Sub-área: Contabilidad	Año: Décimo
Unidad de estudio: Prevención en legitimación de capitales	Tiempo estimado: 32 horas

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
1.Reconocer la importancia de la labor del Estado en la prevención de la legitimación de capitales.	<p>Labor preventiva del estado mediante el “Estado de Derecho”:</p> <ul style="list-style-type: none"> • El Estado de legalidad ofrece mejor calidad de vida versus el papel que la población puede jugar en su reforzamiento o debilitamiento. • Factores que debilitan al estado: la corrupción y el crimen. 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Explica el proceso de entendimiento sobre el Estado de Derecho. • Identifica los factores que debilitan al estado. • Identifica las funciones de los organismos internacionales vinculados con la legitimación. 	<ul style="list-style-type: none"> • Interés por el valor de la honestidad. 	<ul style="list-style-type: none"> • Reconoce la labor del Estado en la prevención de legitimación de capitales.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Ley 8204, organización del ICD:</p> <ul style="list-style-type: none"> • Consejo directivo. • Dirección general. Unidad de Información y estadística. • Unidad de proyectos de prevención. • Unidad programas de inteligencia. • Unidad de registro y consulta. <p>Unidad de informática.</p> <ul style="list-style-type: none"> • Unidad administrativa de bienes comisados y decomisados. • Unidad de análisis financiero. 	<p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Diagrama el proceso de entendimiento sobre el Estado de Derecho. • Enumera los factores que debilitan al estado. • Distingue las funciones de los organismos internacionales vinculados con la legitimación. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Unidad de auditoría interna. • Unidad de asesoría legal. • Unidad administrativa • Organizaciones Internacionales vinculadas en legitimación de capitales • Recomendaciones del grupo de acción financiera internacional (GAFI). • Grupo de acción financiera para el caribe (GAFIC). • Grupo egmont. • CICAD-OEA. 			

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
2. Aplicar la Ley 8204 con respecto a la legitimación de capitales en la resolución de situaciones.	<ul style="list-style-type: none"> Aspectos generales de la Ley 8204 “Ley sobre estupefacientes, sustancias psicotrópicas, drogas de uso no autorizado, legitimación de capitales y actividades conexas”, creadora del Instituto Costarricense sobre Drogas. Desarrollo de los artículos 14 al 15, del 57 al 82 y del 123 al 126 de la Ley 8204. Concepto de legitimación de capitales. 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> Define el concepto de legitimación de capitales. Reconoce los alcances, etapas, consecuencias y señales de alerta de la legitimación de capitales. Describe las obligaciones que tienen las instituciones financieras supervisadas y justifica la labor de la Unidad de Análisis Financiero. 	<ul style="list-style-type: none"> Capacidad de auto análisis en situaciones conflictivas. 	<ul style="list-style-type: none"> Aplica la Ley 8204 con respecto a la legitimación de capitales en la resolución de situaciones.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Etapas de legitimación de capitales: Colocación. Estratificación. Integración.</p> <p>Señales de alerta.</p> <p>Consecuencias de la legitimación de capitales para el país, la sociedad, y la salud pública:</p> <ul style="list-style-type: none"> • La riqueza criminal. • Daño en la imagen internacional. • Deterioro moral de la sociedad. • Corrupción y violencia efectos sociales dañinos. 	<ul style="list-style-type: none"> • Demuestra la resolución de situaciones relativas a la legitimación de capitales. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Señala el concepto sobre legitimación de capitales. • Identifica los alcances, etapas, consecuencias y señales de alerta de la legitimación de capitales. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Redistribución regresiva de la riqueza:</p> <ul style="list-style-type: none"> • Inflación. • Problemas cambiarios. • Competencia desleal. • Concursos, quiebras liquidaciones. • Desempleo. 	<ul style="list-style-type: none"> • Distingue las obligaciones que tienen las instituciones financieras supervisadas y justifica la labor de la Unidad de Análisis Financiero. • Resuelve situaciones relativas a legitimación de capitales. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Obligaciones de las Instituciones financieras supervisadas.</p> <p>Labor de la Unidad de Análisis Financiero.</p> <p>Desarrollo de situaciones de legitimación de capitales.</p>			

PRÁCTICAS Y LISTAS DE COTEJO			
DESARROLLO DE LA PRÁCTICA			
UNIDAD DE ESTUDIO: Prevención en legitimación de capitales		PRÁCTICA No. 1	
Propósito:			
Escenario: Aula		Duración:	
MATERIALES	MAQUINARIA	EQUIPO	HERRAMIENTA

Procedimientos
Explica el proceso de entendimiento sobre el Estado de Derecho.
Identifica los factores que debilitan al estado.
Identifica las funciones de los organismos internacionales vinculados con la legitimación.
Define el concepto sobre legitimación de capitales.
Reconoce los alcances, etapas, consecuencias y señales de alerta de la legitimación de capitales.
Describe las obligaciones que tienen las instituciones financieras supervisadas y justifica la labor de la Unidad de Análisis Financiero.
Demuestra la resolución de situaciones relativas a la legitimación de capitales.

LISTA DE COTEJO SUGERIDA	Fecha:
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Nombre del estudiante:	
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Instrucciones: A continuación se presentan los criterios que van a ser verificados en el desempeño del estudiante mediante la observación del mismo. De la siguiente lista marque con una "X" aquellas observaciones que hayan sido cumplidas por el estudiante durante su desempeño.

DESARROLLO	SI	AÚN NO	NO APLICA
Diagrama correctamente el proceso de prevención sobre legitimación de capitales.			
Enumera sin error los factores que debilitan al Estado.			
Distingue correctamente las funciones de los organismos internacionales vinculados con la legitimación.			
Señala con claridad el concepto sobre legitimación de capitales.			
Identifica correctamente los alcances, etapas, consecuencias y señales de alerta de la legitimación de capitales.			
Distinguen sin error las obligaciones que tienen las instituciones financieras y justifica la labor de la Unidad de Análisis Financiero.			
Resuelve con exactitud situaciones relativas a la legitimación de capitales.			

OBSERVACIONES:

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Reconocer la importancia de la labor del Estado, en la prevención de la legitimación de capitales.	Reconoce la importancia de la labor del Estado, en la prevención de la legitimación de capitales.	Diagrama el proceso de entendimiento sobre el Estado de Derecho.	Desempeño	Diagrama correctamente el proceso de entendimiento sobre el Estado de Derecho.
		Enumera los factores que debilitan al estado.	Conocimiento	Enumera sin error los factores que debilitan al estado.
		Distingue las funciones de los organismos internacionales vinculados con la legitimación de capitales.	Conocimiento	Distingue correctamente las funciones de los organismos internacionales vinculados con la legitimación de capitales.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Aplicar la Ley 8204 con respecto a la legitimación de capitales en la resolución de situaciones.	Aplica la Ley 8204 con respecto a la legitimación de capitales en la resolución de situaciones.	Señala el concepto sobre legitimación de capitales.	Conocimiento	Señala con claridad el concepto sobre legitimación de capitales.
		Identifica los alcances, etapas, consecuencias y señales de alerta de la legitimación de capitales.	Conocimiento	Identifica correctamente los alcances, etapas, consecuencias y señales de alerta de la legitimación de capitales.
		Distinguen las obligaciones que tienen las instituciones financieras y justifica la labor de la Unidad de Análisis Financiero.	Conocimiento	Distinguen sin error las obligaciones que tienen las instituciones financieras y justifica la labor de la Unidad de Análisis Financiero.
		Resuelve situaciones relativas a la legitimación de capitales.	Producto	Resuelve con exactitud situaciones relativas a la legitimación de capitales.

NORMA TÉCNICA DE INSTITUCIÓN EDUCATIVA

DATOS GENERALES

Título: Conocimiento empresarial en negocios.

Propósito: Tomar decisiones empresariales.

Nivel de competencia: Básica

UNIDADES DE COMPETENCIA LABORAL QUE CONFORMAN LA NORMA

Título	Clasificación
Evoca con claridad el concepto e importancia y diferencias del vocabulario técnico usado en gerencia virtual.	Específica
Fundamenta correctamente el emprendurismo en gerencial virtual.	Específica
Desarrolla con precisión prácticas referentes a gerencial virtual.	Específica
Diagrama correctamente los procesos que le permitan tomar decisiones.	Específica
Participa correctamente en las distintas competencias.	Específica

Elementos de competencia

Referencia	Título del elemento
3-2	Conocimiento empresarial en negocios.

Criterios de desempeño:

1. Aplica los conocimientos empresariales en los negocios.

Campo de aplicación:

Categoría
Servicios

Clase
Prestación de servicios de Educación Técnica.

Evidencias de desempeño:

1. Fundamenta el emprendurismo en gerencial virtual.
2. Diagrama los procesos que le permitan tomar decisiones.

Evidencias de producto:

1. Desarrolla prácticas relacionadas con la gerencial virtual.
2. Participa en módulos en las distintas competencias.

Evidencias de conocimiento:

1. Evoca el concepto, importancia y diferencias del vocabulario técnico usado en gerencia virtual.

Modalidad: Comercial y Servicios	Especialidad: Accounting
Sub-área Contabilidad	Año: Décimo
Unidad de Estudio: Conocimientos empresariales en negocios	Tiempo Estimado: 40 horas
Propósito: Tomar decisiones empresariales.	

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
1. Aplicar conocimientos empresariales en los negocios.	<p>Concepto, importancia, aplicabilidad de los siguientes términos:</p> <ul style="list-style-type: none"> • Balanza comercial. • Balanza de pagos. • Ventaja competitiva. • Ventaja comparativa. • Producto interno bruto. • Producto nacional bruto. • Principales indicadores económicos de Costa Rica. 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Define el concepto e importancia del vocabulario técnico usado en gerencia virtual. • Explica el emprendurismo en gerencia virtual. • Ejecuta prácticas referentes a gerencia virtual. 	<ul style="list-style-type: none"> • Inquietud por la verificación de hechos antes de emitir juicios. 	<ul style="list-style-type: none"> • Aplica los conocimientos empresariales en los negocios.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Toma de decisiones empresariales</p> <ul style="list-style-type: none"> • Concepto. • Objetivos. • Importancia. <p>Decisiones referentes a:</p> <ul style="list-style-type: none"> • Control de demanda. • Control de producción y costos. • Control de capacidad productiva. • Finanzas de la compañía. • Evolución de la economía. • Conclusiones. 	<ul style="list-style-type: none"> • Discute procesos que le permitan tomar decisiones • Organiza el grupo para que participe en módulos en las distintas competencias. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Evoca el concepto, importancia y diferencias del vocabulario técnico. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA – APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	Decisiones gerenciales <ul style="list-style-type: none"> • Precio. • Producción. • Marketing. • Inversión • Capital. • Investigación y desarrollo. Reportes <ul style="list-style-type: none"> • Industrial. • Compañía 	<ul style="list-style-type: none"> • Fundamenta el emprendurismo en gerencial virtual. • Desarrolla prácticas referentes a gerencial virtual. • Diagrama los procesos que le permitan tomar decisiones. • Participa en las distintas competencias. 		

PRÁCTICAS Y LISTAS DE COTEJO			
DESARROLLO DE LA PRÁCTICA			
UNIDAD DE ESTUDIO: Conocimientos empresariales en negocios globales		PRÁCTICA No. 1	
Propósito:			
Escenario: Aula y laboratorio de Cómputo		Duración:	
MATERIALES	MAQUINARIA	EQUIPO	HERRAMIENTA

Procedimientos

El docente:

- Define el concepto e importancia del vocabulario técnico usado en gerencia virtual.
- Organiza el grupo para que participe en módulos en las distintas competencias.
- Explica el emprendurismo en gerencial virtual.
- Ejecuta prácticas referentes a la gerencial virtual.
- Discute los procesos que le permitan tomar decisiones.

LISTA DE COTEJO SUGERIDA

Fecha:

Nombre del estudiante:

Instrucciones: A continuación se presentan los criterios que van a ser verificados en el desempeño del estudiante mediante la observación del mismo. De la siguiente lista marque con una "X" aquellas observaciones que hayan sido cumplidas por el estudiante durante su desempeño.

DESARROLLO	SI	AÚN NO	NO APLICA
Evoca con claridad el concepto e importancia y diferencias del vocabulario técnico usado en gerencia virtual.			
Fundamenta correctamente el emprendurismo en gerencial virtual.			
Desarrolla con precisión prácticas sobre gerencial virtual.			
Diagrama correctamente los procesos.			

LISTA DE COTEJO SUGERIDA	Fecha:
Nombre del estudiante:	
Instrucciones: A continuación se presentan los criterios que van a ser verificados en el desempeño del estudiante mediante la observación del mismo. De la siguiente lista marque con una "X" aquellas observaciones que hayan sido cumplidas por el estudiante durante su desempeño.	

DESARROLLO	SI	AÚN NO	NO APLICA
Participa correctamente en las distintas competencias.			

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
1. Aplicar conocimientos empresariales en negocios.	Aplica conocimientos empresariales en negocios.	Evoca el concepto, e importancia del vocabulario técnico.	Conocimiento	Evoca con claridad el concepto e importancia del vocabulario técnico.
		Fundamenta el emprendurismo en gerencial virtual.	Desempeño	Fundamenta correctamente el emprendurismo en gerencial virtual.
		Desarrolla prácticas referentes a la gerencial virtual.	Producto	Desarrolla con precisión prácticas referentes a la gerencial virtual.
		Diagrama los procesos.	Desempeño	Diagrama correctamente los procesos.
		Participa en las distintas competencias.	Producto	Participa correctamente en las distintas competencias.

**SUBJECT AREA
TECHNOLOGY APPLIED
TO ACCOUNTING**

TECHNOLOGY APPLIED TO ACCOUNTING DESCRIPTION

The subject-area of TECHNOLOGY APPLIED TO ACCOUNTING, consists of 4 hours per week, and it is divided into five study blocks:

- **Computer Basis:** it places the student within the computer science's historical, national and international context and studies its impact on the development of current society. Abilities and skills are also developed with the application of basic norms by producing different types of documental material.
- **Application software:** it introduces computing concepts of operating system; as well as, knowledge, abilities and skills to manage application software including Word processor, spreadsheet and graphic design programs.
NOTICE: Teacher will use at least two different operating systems; as well as, two application tools, selected from Word processor, spreadsheet and graphic design programs, so students learn basic concepts more than particular elements.
- **Web-site Design:** It consists on using different available services in Internet, to search and access information. It also contains basic elements related to the web-site design and publishing information on Internet.
NOTICE: Teacher will use the designing software that considers to be most appropriate to the students' needs and to the equipment available in technical professional high schools.
- **Specialized Information systems:** It develops abilities and basic skills for the identification of systems, access, installation and the use of tools.
NOTICE: Teacher will develop this study block using different specialized information systems, according to the program's contents, the students' needs, the hardware resources available in technical professional high school and on the market.
- **Connectivity:** It allows the efficient use of different mobile devices.
NOTICE: Teacher will develop this study block using different equipment or mobile devices, according to the available resources in technical professional high school and on the market.

GENERAL OBJECTIVES

Technology applied to Accounting

- Identify basic concepts related to the evolution computer science as a work tool.
- Use available tools in software application.
- Use tools and available services in Internet to access and manage information.
- Produce different documental materials using basic norms of entering.
- Design simple web sites for the publication of information in Internet based on technical basic norms.
- Create and give maintenance to small databases.
- Use different specialized information systems to access technical information related to the program.
- Use services to install and configure options for the connectivity of different mobile devices.

Technology applied to accounting Distribution of study blocks

Study blocks	Name	Time in hours	Weeks per Study block
I.	Computer Basis.	12	3
II.	Software Application.	84	21
III.	Website Design.	40	10
IV.	Specialized Information Systems.	12	3
V.	Connectivity.	12	3
	TOTAL	160	40

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Computer Basis.
 Purpose: Analyze the evolution of Information and Communication Technologies (ICT) as a tool and the appropriate use of basic norms of entering documental production.
 Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly identifies concepts of author's rights and intellectual property.	Specific
Correctly recognizes legal implications of agreements, laws and regulations.	Specific
Properly names the steps to patent inventions and creations.	Specific
Effectively identifies entering, keyboard, and text source concept.	Specific
Clearly recognizes basic norms for entering texts.	Specific
Correctly uses the correct position of the body and hands when typing texts.	Specific
Rightly writes different types of texts.	Specific

Competency elements

References	Title of the element
1 – 1	Analyze the evolution of the ICTs as a tool, and appropriately use basic norms of entering in documental production.

Performance Criteria:

1. Interprets main elements related to national and international legislation in Information and Communication technologies (ICTs) field.
2. Uses basic norms of entering texts.

Application field:

Category

Services

Class

Provision of Technical Education services

Performance evidence:

1. Recognizes legal implications of agreements, laws and regulations.
2. Recognizes basic norms for entering texts.

Product evidence:

1. Uses the correct position of the body and hands when typing texts.
2. Write different types of texts.

Knowledge evidence:

1. Identifies concepts of author's rights and intellectual property.
2. Names the steps to patent inventions and creations.
3. Identifies entering, keyboard, and text source concept.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Technology applied to accounting	Grade: Tenth
Study Block: Computer Basis	Time: 12 hours
Purpose: Analyze the evolution of ICT as a tool and the appropriate use of basic norms of typing documental production.	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Interpret main elements related to national and international legislation in Information and Communication technologies (ICT's) field.	<ul style="list-style-type: none"> • Author's rights and intellectual property • International legislation: <ul style="list-style-type: none"> • Agreements • Security and integrity of the information and users of ICT's • Legislation in Costa Rica: <ul style="list-style-type: none"> • Law protection to intellectual property • Patented of creations and inventions 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Defines concepts of author's rights and intellectual property. • Explains international and national legislation about ICT's. • Describes steps to patent, inventions and creations. 	<ul style="list-style-type: none"> • Awareness to anticipate events. 	<ul style="list-style-type: none"> • Interprets main elements related to national and international legislation in Information and Communication technologies (ICT's) field.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<u>Student:</u> <ul style="list-style-type: none"> Identifies concepts of author's rights and intellectual property. Recognizes legal implications of agreements, laws and regulations. Names the steps to patent inventions and creations. 		
2. Use basic norms of entering texts.	<u>Entering:</u> <ul style="list-style-type: none"> Concept Right body position Right hands position Right fingers position 	<u>Teacher:</u> <ul style="list-style-type: none"> Defines entering, keyboard, and text source concept. Identifies basic norms for entering texts. Describes the correct position of the body and the hands during the entering texts. Applies the basic norms for entering texts. 	<ul style="list-style-type: none"> Awareness to anticipate events. 	<ul style="list-style-type: none"> Uses basic norms of entering texts.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Keyboard:</p> <ul style="list-style-type: none"> • Alphabetical • Numeric • Function keys • Order keys or specific commands <p>Text source: Location regarding to entering</p>	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Identifies fingering, keyboard, and text source concept. • Recognizes basic norms for fingering texts. • Uses the correct position of the body and hands when typing texts. • Write different types of texts. 		

PRACTICES AND CHECKLISTS	
PRACTICE DEVELOPMENT	
STUDY BLOCK : Computer Basis	PRACTICE No. 1
Purpose:	
Scenario: Classroom	TIME:

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures

<p>Teacher:</p> <ul style="list-style-type: none"> • Defines concepts of author's rights and intellectual property. • Explains international and national legislation about ICT's. • Describes steps to patent, inventions and creations. • Defines entering, keyboard, and text source concept. • Identifies basic norms for entering texts. • Describes the correct position of the body and the hands during the entering texts. • Applies the basic norms for entering texts.
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RECOMMENDED CHECKLIST:	Date:
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Student's name:	
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Instructions: These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Clearly identifies concepts of author's rights and intellectual property.			
Correctly recognizes legal implications of agreements, laws and regulations.			
Properly names the steps to patent inventions and creations.			
Effectively identifies entering, keyboard, and text source concept.			
Clearly recognizes basic norms for entering texts.			
Correctly uses the correct position of the body and hands when typing texts.			
Rightly write different types of texts.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Interpret main elements related to national and international legislation in Information and Communication technologies (ICT's) field.	Interprets main elements related to national and international legislation in Information and Communication technologies (ICT's) field.	Identifies concepts of author's rights and intellectual property.	Knowledge	Clearly identifies concepts of author's rights and intellectual property.
		Recognizes legal implications of agreements, laws and regulations.	Performance	Correctly recognizes legal implications of agreements, laws and regulations.
		Names the steps to patent inventions and creations.	Performance	Properly names the steps to patent inventions and creations.

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Use basic norms of entering texts.	Uses basic norms of entering texts.	Identifies fingering, keyboard, and text source concept.	Knowledge	Effectively identifies entering, keyboard, and text source concept.
		Recognizes basic norms for fingering texts.	Performance	Clearly recognizes basic norms for entering texts.
		Uses the correct position of the body and hands when typing texts.	Product	Correctly uses the correct position of the body and hands when typing texts.
		Writes different types of texts.	Product	Rightly writes different types of texts.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Software Application.
Purpose: Use tools in the application software for the development of their work.
Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Correctly explains norms and precautions to use computer.	Specific
Efficiently recognizes appropriate habits to work with computers.	Specific
Correctly applies hygiene and security habits when using a computer.	Specific
Clearly demonstrates working rules and hygiene.	Specific
Correctly defines concept and characteristics of viruses.	Specific
Adequately differentiates characteristics of different anti-virus.	Specific
Rightly applies the procedures for detection, correction and protection of programs.	Specific
Clearly defines concepts related to the operating systems of graphics atmosphere.	Specific
Correctly explains the operation of basic tools in the system.	Specific
Accurately identifies elements that show up programs administration.	Specific
Efficiently uses functions for managing the environment of the operating system.	Specific
Clearly distinguishes tools in the system to handle different resources.	Specific
Efficiently describes the procedure to use each tool.	Specific
Appropriately configures different equipment and resources of the computer.	Specific
Accurately defines functions for the creation, opening, edition and printing documents.	Specific
Efficiently follows the procedure for managing and inserting charts and graphics.	Specific

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Correctly applies tools for managing and inserting charts and graphics.	Specific
Efficiently elaborates documents applying the functions of word processor.	Specific
Accurately names functions for the creation, opening, edition and printing of documents.	Specific
Efficiently prepares the procedure to create a spreadsheet.	Specific
Correctly uses formulas in a spreadsheet.	Specific
Clearly creates tools for managing and inserting charts and graphics.	Specific
Correctly defines concepts related to presentations.	Specific
Accurately explains basic tools to elaborate presentations.	Specific
Efficiently identifies elements presented in the use of presentations.	Specific
Clearly uses functions for the development of tasks related to environmental management.	Specific
Clearly defines concepts related to the creation of presentations.	Specific
Correctly explains the tools in the administration of slides.	Specific
Accurately identifies elements that show up program administration.	Specific
Efficiently uses functions for managing software environment for a slides' presentation.	Specific
Efficiently distinguishes tools for managing objects efficiently.	Specific
Clearly describes procedure to manipulate objects inside a file.	Specific
Correctly applies procedures to create special effects to presentations.	Specific
Efficiently uses configuration options for drawings and objects effects.	Specific

Competency elements

References

Title of the element

2-1

Use available tools in the application software for the development of their work.

Performance Criteria:

1. Applies basic norms for the correct use of equipment.
2. Solves virus problems in computers.
3. Uses different tools and functions of the operating system in graphics atmosphere for the managing or personalizing the environment.
4. Uses available tools to handle different resources.
5. Applies the basic functions of a Word processor in the elaboration of documents.
6. Uses tools presented in a spreadsheet to elaborate documents.
7. Determines characteristics and configuration of a slides' presenter.
8. Generates slides with basic elements.
9. Manipulates objects inside the file of slides and assigns special effects to presentations.

Application field:

Category

Class

Services

Provision of Technical Education services.

Performance evidence:

-
1. Explains norms and cares to use a computer.
 2. Recognizes appropriate habits to work with computers.
 3. Differentiates characteristics of different anti-virus.
 4. Explains the operation of basic tools of the system.
 5. Explains the operation of basic tools to elaborate presentations.
 6. Explains the operation of tools in the administration of slides.

Product Evidence:

1. Applies hygiene and security habits when using a computer.
2. Demonstrates working rules and hygiene.
3. Applies the procedures for detection, correction and protection of programs.
4. Uses functions for managing the environment of an operating system.
5. Configures different equipment and resources of the computer appropriately.
6. Follows the procedure for managing and inserting charts and graphics.
7. Applies tools for managing and inserting charts and graphics.
8. Elaborates documents applying the functions of the Word processor.
9. Prepares the procedure to create a spreadsheet.
10. Uses formulas in a spreadsheet.
11. Create tools for managing and inserting charts and graphics
12. Uses functions for the development of tasks related to environmental management.
13. Uses functions for managing software environment for a slides' presentation.
14. Applies procedures to create special effects to presentations.
15. Uses configuration options for drawings and objects effects.

Knowledge Evidence:

1. Defines concept and characteristics of viruses.
2. Defines concepts related to the operating systems of graphics atmosphere.
3. Identifies elements that show up the programs administration.
4. Distinguishes tools in the system to handle different resources.
5. Describes the procedure to follow in order to use each tool.
6. Defines functions for the creation, opening, edition and printing documents.
7. Names functions for the creation, opening, edition and printing of documents.
8. Defines concepts related to presentations.
9. Identifies elements presented in the use of presentations.
10. Defines concepts related to the creation of presentations.
11. Identifies elements that show up program administration.
12. Distinguishes tools for managing objects.
13. Describes procedure to manipulate objects inside a file.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Technology applied to accounting	Grade: Tenth
Study Block: Software Application	Time: 84 hours
Purpose: Use available tools in the application software in the development of work	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Apply basic norms of work for the correct use of equipment.	<p>Basic norms to use the computer</p> <p>Precautions that are required for the equipment:</p> <ul style="list-style-type: none"> • Computers • Outline devices • Diskettes • Compact discs. • Flash memory, USB <p>Work habits in the computers' lab</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Describes basic norms for computers and computer's lab use. • Describes basic rules to use and take care of the equipment. • Illustrates appropriate working habits. • Demonstrates working rules and hygiene. 	<ul style="list-style-type: none"> • Concern about people's fundamental rights. 	<ul style="list-style-type: none"> • Applies basic norms of work for the correct use of equipment.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Right position in front of the computer.	<u>Student:</u> <ul style="list-style-type: none"> Explains norms and precautions to use a computer. Recognizes appropriate habits to work with computers. Applies hygiene and security habits when using a computer. Demonstrates working rules and hygiene. 		
2. Solve virus problems in the computers.	Virus in the computers: <ul style="list-style-type: none"> Concept Characteristics Types of virus Antivirus: <ul style="list-style-type: none"> Concept Characteristics 	<u>Teacher:</u> <ul style="list-style-type: none"> Identifies the concept and characteristics of viruses. Compares characteristics of different anti-virus. 	<ul style="list-style-type: none"> Concern about people's fundamental rights. 	<ul style="list-style-type: none"> Solves virus problems in computers.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Virus detection and protection of programs <p>Prevention:</p> <ul style="list-style-type: none"> • Firewalls • Prevention software <p>Security concepts</p>	<ul style="list-style-type: none"> • Demonstrates the procedures for detection, correction and protection of programs. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Defines the concept and characteristics of viruses. • Differentiates characteristics of different anti-virus. • Applies the procedures for detection, correction and protection of programs. 		
3. Use tools in the managing operating system and graphic environment.	<p>Graphic environment and environmental management:</p> <ul style="list-style-type: none"> • Menus • Dialogue grids • Windows 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Defines concepts related to operating systems of graphic environment. 	<ul style="list-style-type: none"> • Concern about people's fundamental rights. 	<ul style="list-style-type: none"> • Uses tools in the managing operating system and graphic environment.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Options selection <p>Initialization and usage:</p> <ul style="list-style-type: none"> • Units change. • Carpets or sub-directories • Taskbar • Start Function <p>The use of the mouse (left and right button)</p> <p>Windows:</p> <ul style="list-style-type: none"> • Windows elements • Icons • Dialogue box • Personalization <p>Menus:</p> <ul style="list-style-type: none"> • Add and eliminate orders • Shortcuts <p>Monitor configuration.</p>	<ul style="list-style-type: none"> • Describes tools in the operating system. • Demonstrates the operation of the tools described. • Uses functions in the performing of tasks related to environmental management. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Defines concepts related to the operating systems of graphics atmosphere. • Explains operation of the basic tools in the system. • Identifies elements that show up programs administration. 		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<ul style="list-style-type: none"> • Uses functions for managing the environment of the operating system. 		
4. Use tools to handle different resources.	<p>Use of accessories:</p> <ul style="list-style-type: none"> • Fax modem • Printers • Sound • Image • Multimedia • Net devices • Computer peripherals <p>Communications:</p> <ul style="list-style-type: none"> • Phone connections. • Direct cable connection • On-line services 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Describes tools to handle different resources. • Illustrates the procedure when using different resources. • Demonstrates procedures for the configuration of equipments and resources. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Distinguishes tools in the system to handle different resources. • Describes the procedure order to use each tool. • Configures different equipment and resources of the computer. 	<ul style="list-style-type: none"> • Concern about people's fundamental rights. 	<ul style="list-style-type: none"> • Uses tools to handle different resources.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Configuration: <ul style="list-style-type: none"> • Internet Tools. • Peripheral Equipment • Net connections 			
5. Apply basic functions of word processor in the elaboration of documents.	Generalities: <ul style="list-style-type: none"> • Basic keyboard • Available functions • Work windows • Menu and tools' bars Working with documents: <ul style="list-style-type: none"> • Creation • Edition and modification • Save • Printing Documents format: <ul style="list-style-type: none"> • Margins • Tabulations • Paragraphs • Pages 	<u>Teacher:</u> <ul style="list-style-type: none"> • Identifies functions for the creation, opening, edition and printing of documents. • Describes the procedure for managing blocks. • Applies tools for managing and inserting charts and graphics. • Applies functions of word processor in the elaboration of documents. 	<ul style="list-style-type: none"> • Concern about people's fundamental rights. 	<ul style="list-style-type: none"> • Applies basic functions of word processor in the elaboration of documents.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Managing of blocks <ul style="list-style-type: none"> • Copy • Move • Erase Charts and graphics in a document.	<u>Student:</u> <ul style="list-style-type: none"> • Defines functions for the creation, opening, edition and printing documents. • Follows the procedure for managing and inserting charts and graphics. • Applies tools for managing and inserting charts and graphics. • Elaborates documents applying the functions of word processor. 		
6. Use tools in a spreadsheet for elaborating documents.	Characteristics of a spreadsheet: <ul style="list-style-type: none"> • Generalities • Available functions • Working Windows • Menus and tools' bars 	<u>Teacher:</u> <ul style="list-style-type: none"> • Identifies functions for creation, opening, edition and printing of documents. 	<ul style="list-style-type: none"> • Concern about people's fundamental rights. 	<ul style="list-style-type: none"> • Uses tools in a spreadsheet for elaborating documents.

EARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Creation of a spreadsheet:</p> <ul style="list-style-type: none"> • Definition • Parts • Enter and modification data • Work with cells • Formulas <p>Recovery and edition:</p> <ul style="list-style-type: none"> • Ranges • Delete • Move • Copy • Select • Use of formulas. • Formats • Creation of graphics. <p>Printing a spreadsheet</p>	<ul style="list-style-type: none"> • Describes the procedure to create a spreadsheet. • Exemplifies the use of formulas in a spreadsheet. • Applies tools for managing and inserting charts and graphics. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Names functions for the creation, opening, edition and printing of documents. • Prepares the procedure to create a spreadsheet. • Uses the formulas in a spreadsheet. • Creates available tools for managing and inserting charts and graphics. 		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
7. Determine characteristics and configuration of a slides' presentation.	<p>General aspects:</p> <ul style="list-style-type: none"> • Elements of the program • Characteristics • Description. • Concepts of the Graphic Presenter: <ul style="list-style-type: none"> • Presentation • Slides • Objects. • Forms of visualization and ways to see the presenter. • Tools' bar • Menus and sub-menus • Options, program and tools organization 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Defines concepts related to the presentations of slides. • Describes tools in the use of presentations. • Demonstrates operation of the program in the slide presentation. • Uses functions for the development of tasks related to environmental management. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Defines concepts related to presentations. 	<ul style="list-style-type: none"> • Concern about people's fundamental rights. 	<ul style="list-style-type: none"> • Determines characteristics and configuration of a slides' presentation.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> Ways to present or print the presentations 	<ul style="list-style-type: none"> Explains basic tools to elaborate presentations. Identifies elements presented in the use of presentations. Uses functions for the development of tasks related to environmental management. 		
8. Generate slides with basic elements.	<p>Create a new presentation:</p> <ul style="list-style-type: none"> Use of helpers Elements of the slide Characteristics and properties Colors combinations Slide adjustment in the paper Printing slides 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Defines concepts related to the creation of presentations. Describes tools for the administration of slides. Demonstrates the operation of the power tools. 	<ul style="list-style-type: none"> Concern about people's fundamental rights. 	<ul style="list-style-type: none"> Generates slides with basic elements.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> Combination of slide's files for the presentation 	<ul style="list-style-type: none"> Uses functions for the development of tasks related to environmental management. <p><u>Student:</u></p> <ul style="list-style-type: none"> Defines concepts related to the creation of presentations. Explains tools in the administration of slides. Identifies elements presented for the administration of a tool. Uses functions for managing software environment for a slides' presentation. 		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
<p>9. Manipulate objects inside the slides' file and create special effects to presentations.</p>	<p>Objects:</p> <ul style="list-style-type: none"> • Characteristics • Properties • Insert objects • Insert other applications • Ways of changing the properties of objects • Transition effects • Hide a slide in power point presentations • Effects for drawings and objects • Elaboration of professional presentations 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Describes tools for management objects. • Illustrates the procedure to manipulate objects inside a file. • Demonstrates procedures to create special effects to presentations. • Uses configuration options for drawings and objects effects. 	<ul style="list-style-type: none"> • Concern about people's fundamental rights. 	<ul style="list-style-type: none"> • Manipulates objects inside the file of slides and assigns special effects to presentations.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<p><u>Student:</u></p> <ul style="list-style-type: none"> • Distinguishes tools for management objects. • Describes procedure to manipulate objects inside a file. • Applies procedures to create special effects to presentations. • Uses configuration options for drawings and objects effects. 		

PRACTICES AND CHECKLISTS			
PRACTICE DEVELOPMENT			
STUDY BLOCK: Software Application		PRACTICE No. 1	
Purpose:			
Scenario: Science Computers laboratory		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures
<p>Teacher:</p> <p>Describes basic norms for computers and computer's lab use. Describes basic rules to use and take care of the equipment. Illustrates appropriate working habits. Demonstrates working rules and hygiene. Identifies the concept and characteristics of viruses. Compares characteristics of different anti-virus. Demonstrates procedures for detection, correction and protection of programs. Defines concepts related to operating systems of graphic environment. Describes tools in the operating system. Demonstrates the operation of the tools described. Uses functions in the performing of tasks related to environmental management. Describes tools to handle different resources. Illustrates the procedure when using different resources. Demonstrates the procedures for the configuration of equipments and resources. Identifies functions for the creation, opening, edition and printing of documents. Describes the procedure for the managing blocks. Applies tools for managing and inserting charts and graphics. Applies functions of word processor in the elaboration of documents.</p>

Procedures

Teacher:

Identifies functions for creation, opening, edition and printing of documents.
Describes procedures to create a spreadsheet.
Exemplifies the use of formulas in a spreadsheet.
Applies tools for managing and inserting charts and graphics.
Defines concepts related to the presentations of slides.
Describes tools in the use of presentations.
Demonstrates operation of the program in the slide presentation.
Uses functions for the development of tasks related to environmental management.
Defines concepts related to the creation of presentations.
Describes tools for the administration of slides.
Demonstrates the operation of the power tools.
Uses functions for the development of tasks related to environmental management.
Describes tools for management objects.
Illustrates the procedure to manipulate objects inside a file.
Demonstrates procedures to create special effects to presentations.
Uses configuration options for drawings and objects effects.

RECOMMENDED CHECKLIST:	Date:
Student's name:	
Instructions: These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.	

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Correctly explains norms and precautions to use computer.			
Efficiently recognizes appropriate habits to work with computers.			
Correctly applies hygiene and security habits when using a computer.			
Clearly demonstrates working rules and hygiene.			
Correctly defines the concept and characteristics of viruses.			
Adequately differentiates characteristics of different anti-virus.			
Rightly applies procedures for detection, correction and protection of programs.			
Clearly defines concepts related to the operating systems of graphics atmosphere.			
Correctly explains the operation of basic tools in the system.			
Accurately identifies elements that show up programs administration.			
Efficiently uses functions for managing the environment of the operating system.			
Clearly distinguishes tools in the system to handle different resources.			
Efficiently describes the procedure to use each tool.			
Appropriately configures different equipment and resources of the computer.			
Accurately defines functions for the creation, opening, edition and printing documents.			
Efficiently follows the procedure for managing and inserting charts and graphics.			

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Correctly applies tools for managing and inserting charts and graphics.			
Efficiently elaborates documents applying the functions of word processor.			
Accurately names functions for the creation, opening, edition and printing of documents.			
Efficiently prepares the procedure to create a spreadsheet.			
Correctly uses formulas in a spreadsheet.			
Clearly creates tools for managing and inserting charts and graphics.			
Correctly defines concepts related to presentations.			
Accurately explains basic tools to elaborate presentations.			
Efficiently identifies elements presented in the use of presentations.			
Clearly uses functions for the development of tasks related to environmental management.			
Clearly defines concepts related to the creation of presentations.			
Correctly explains the tools in the administration of slides.			
Accurately identifies elements that show up program administration.			
Efficiently uses functions for managing software environment for a slides' presentation.			
Efficiently distinguishes tools for managing objects efficiently.			
Clearly describes procedure to manipulate objects inside a file.			
Correctly applies procedures to create special effects to presentations.			
Efficiently uses configuration options for drawings and objects effects.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Apply basic norms for the correct use of equipment.	Applies basic norms for the correct use of equipment.	Explain norms and precautions to use a computer.	Performance	Correctly explains norms and precautions to use computer.
		Recognize appropriate habits to work with computers.	Performance	Efficiently recognizes appropriate habits to work with computers.
		Apply hygiene and security habits when using a computer.	Product	Correctly applies hygiene and security habits when using a computer.
		Demonstrate working rules and hygiene.	Product	Clearly demonstrates working rules and hygiene.
Solve virus problems in the computers.	Solves virus problems in computers.	Define the concept and characteristic of viruses.	Knowledge	Correctly defines the concept and characteristics of viruses.
		Differentiate characteristics of different anti virus.	Performance	Adequately differentiates characteristics of different anti-virus.
		Apply procedures for detection, correction and protection of program.	Product	Rightly applies the procedures for detection, correction and protection of programs.

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Use tools in the managing operating system and graphic environment.	Uses tools in the managing operating system and graphic environment.	Defines concepts related to the operating systems of graphics atmosphere.	Knowledge	Clearly defines concepts related to the operating systems of graphics atmosphere.
		Explains the operation of basic tools in the system.	Performance	Correctly explains the operation of basic tools in the system.
		Identifies the elements that show up for the programs administration.	Knowledge	Accurately identifies elements that show up programs administration.
		Uses functions for managing the environment of the operating system.	Product	Efficiently uses functions for managing the environment of the operating system.
Use tools to handle different resources.	Uses tools to handle different resources.	Distinguishes tools in the system to handle different resources.	Knowledge	Clearly distinguishes tools in the system to handle different resources.
		Describes the procedure to use each tool.	Knowledge	Efficiently describes the procedure to use each tool.

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Configures different equipment and resources of the computer appropriately.	Product	Appropriately configures different equipment and resources of the computer.
Apply basic functions of a word processor in the elaboration of documents	Applies basic functions of a word processor in the elaboration of documents.	Defines available functions for the creation, opening, edition and printing documents.	Knowledge	Accurately defines functions for the creation, opening, edition and printing documents.
		Follows the procedure for managing and inserting charts and graphics.	Performance	Efficiently follows the procedure for managing and inserting charts and graphics.
		Applies tools for managing and inserting charts and graphics.	Product	Correctly applies tools for managing and inserting charts and graphics.
		Elaborates documents applying the functions of word processor.	Product	Efficiently elaborates documents applying the functions of word processor.

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Use tools presented in a spreadsheet to elaborate documents.	Uses tools presented in a spreadsheet to elaborate documents.	Names functions for the creation, opening, edition and printing of documents.	Knowledge	Accurately names functions for the creation, opening, edition and printing of documents.
		Prepares the procedure to create a spreadsheet.	Product	Efficiently prepares the procedure to create a spreadsheet.
		Uses formulas in a spreadsheet.	Product	Correctly uses formulas in a spreadsheet.
		Creates available tools for managing and inserting charts and graphics.	Product	Clearly creates tools for managing and inserting charts and graphics.
Determine characteristics and configuration of a slides' presenter.	Determines characteristics and configuration of a slides' presenter.	Defines concepts related to presentations.	Knowledge	Correctly defines concepts related to presentations.
		Explains basic tools to elaborate presentations.	Performance	Accurately explains basic tools to elaborate presentations.
		Identifies elements presented in the use of presentations.	Knowledge	Efficiently identifies elements presented in the use of presentations.
		Uses functions for the development of tasks related to environmental management.	Product	Clearly uses functions for the development of tasks related to environmental management.

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCES	TYPE	EVIDENCES OF SUFFICIENCIES
Generate slides with basic elements.	Generates slides with basic elements.	Defines concepts related to the creation of presentations.	Knowledge	Clearly defines concepts related to the creation of presentations.
		Explains the tools in the administration of slides.	Performance	Correctly explains the tools in the administration of slides.
		Identifies the elements presented for the administration of a tool.	Knowledge	Accurately identifies elements that show up program administration.
		Uses functions for managing software environment for a slides' presentation.	Product	Efficiently uses functions for managing software environment for a slides' presentation.
Manipulate objects inside the slides' file and create special effects to presentations.	Manipulates objects inside the file of slides and assigns special effects to presentations.	Distinguishes tools for management objects.	Knowledge	Efficiently distinguishes tools for managing objects efficiently.
		Describes procedure to manipulate objects inside a file.	Knowledge	Clearly describes procedure to manipulate objects inside a file.
		Applies procedures to create special effects to presentations.	Product	Correctly applies procedures to create special effects to presentations.
		Uses configuration options for drawings and objects effects.	Product	Efficiently uses configuration options for drawings and objects effects.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Website Design
Purpose: Design of Web-sites in the publication of information in Internet regarding to the technical basic norms; as well as, the use of tools and available services in Internet.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Correctly mention historical facts related to the development of Internet.	Specific
Clearly comment more outstanding aspects related to the development of Internet in Costa Rica.	Specific
Properly describes services in Internet.	Specific
Correctly names minimum requirements for Internet connection.	Specific
Effectively distinguishes the types of websites and web pages.	Specific
Rightly compares characteristics of each site on the internet.	Specific
Correctly recognizes previous considerations to design sites on the Internet.	Specific
Clearly plans web-sites in agreement with the described rules.	Specific
Adequately identifies basic rules related to text management.	Specific
Effectively mention basic considerations related to the design of web-sites.	Specific
Rightly uses procedure for the digitalization of images and sound.	Specific
Correctly applies the use of animations.	Specific
Rightly elaborates pages to present information in Internet.	Specific

Competition elements

References	Title of the element
3-1	Design web pages for the publication of information in Internet based on technical basic norms, as well as the use of the available tools and services in Internet.

Performance Criteria:

1. Uses applications related to the use of Internet and the services that internet offers for searching and accessing information.
2. Distinguishes basic elements related to design web pages.
3. Demonstrates basic norms for designing and creating website on Internet.
4. Designs web pages to publish information on internet based on technical norms.

Application field:

Category	Class
Services	Provision of Technical Education Services t

Performance evidence:

1. Compares characteristics of each site on the internet.
2. Recognizes previous considerations to design sites on the Internet.

Product evidence:

1. Plans Web sites in agreement with the described rules.
2. Uses procedure for the digitalization of images and sound.
3. Applies use of animations.
4. Elaborates pages to present information in Internet.

Knowledge evidence:

1. Mentions historical facts related to the development of Internet.
2. Comments more outstanding aspects related to the development of Internet in Costa Rica.
3. Describes services in Internet.
4. Names minimum requirements for Internet connection.
5. Distinguishes the types of websites and websites pages.
6. Identifies basic rules related to text management.
7. Mentions basic considerations to design web-sites.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Technology applied to accounting	Grade: Tenth
Study Block: Website Design	Time: 40 hours
Purpose: Design Web pages for the publication of information in Internet based on the technical basic norms	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Use applications related to the use of Internet and the services for searching and accessing information.	<p>Internet:</p> <ul style="list-style-type: none"> • Concept • History • Concepts related to internet. • Domains • Hypertext • Protocols • Address. <p>Internet in Costa Rica</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Names historical facts related to the development of Internet. • Identifies more outstanding aspects related to the development of Internet in Costa Rica. • Describes available services in Internet. • Summarizes minimum requirements for Internet connection. 	<ul style="list-style-type: none"> • Awareness about consequences of our actions. 	<ul style="list-style-type: none"> • Uses applications related to the use of Internet and the services for searching and accessing information.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Services of Internet:</p> <ul style="list-style-type: none"> • Surf or search for information • Electronic mail • Chat • TelNet • File Transfer Protocol (FTP) • Word Wide Web (WWW). <p>TCP/IP.</p> <p>Requirements for Internet connection:</p> <ul style="list-style-type: none"> • Connection forms • Suppliers • Access types • Access software • Hardware. 	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Mentions historical facts related to the development of Internet. • Comments more outstanding aspects related to the development of Internet in Costa Rica. • Describes available services in Internet. • Names minimum requirements for Internet connection. 		
2. Distinguish basic elements related to design Web pages.	<p>Types of Websites:</p> <ul style="list-style-type: none"> • Commercial • Informative • Entertainment • Others. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Explains types of Websites and pages presented in the Internet. 	<ul style="list-style-type: none"> • Awareness about our strengths and weaknesses. 	<ul style="list-style-type: none"> • Distinguishes basic elements related to design Web pages.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Types of Web Pages:</p> <ul style="list-style-type: none"> • Registration • Domain • Exit. <p>Previous considerations:</p> <ul style="list-style-type: none"> • Users • Accessibility • Functionality • Speed for the access <p>Size.</p>	<ul style="list-style-type: none"> • Describes basic characteristics of each type of site and pages. • Demonstrates outstanding aspects to design Web-pages. • Examines sites and pages in Internet. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Distinguishes types of Websites and Web pages. • Compares characteristics of each site on the Internet. • Recognizes previous considerations to design sites on the Internet. 		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<ul style="list-style-type: none"> Plans Websites in agreement with the described rules. 		
<p>3. Demonstrate norms for designing and creating Websites on Internet.</p>	<p>Text:</p> <ul style="list-style-type: none"> Fonts Text Disposition <ul style="list-style-type: none"> Alignment Spacing Separation Definition of hierarchy <ul style="list-style-type: none"> Titles Subtitles Paragraphs Cut Tables format <p>Design of web-sites:</p> <ul style="list-style-type: none"> Design Color Forms Images Animations 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Names basic rules related to text management. Enumerates basic considerations related to the design of Web-sites. Demonstrates procedure for the digitalization of images and sound. Demonstrates the use of animations. <p><u>Student:</u></p> <ul style="list-style-type: none"> Identifies basic rules related to text management. 	<ul style="list-style-type: none"> Awareness about our strengths and weaknesses. 	<ul style="list-style-type: none"> Demonstrates norms for designing and creating Websites on Internet.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Sounds • Desing exploration. • Surfing the web. <p>Digitalization of images and sound.</p> <p>Creation and management of animations.</p>	<ul style="list-style-type: none"> • Mentions basic considerations related to the design of Web-sites. • Uses procedure for the digitalization of images and sound. • Applies the use of animations. 		
4. Design web pages to publish information on Internet based on technical norms.	<p>Design tools:</p> <ul style="list-style-type: none"> • Functions • Applications • Available tools • Menus • Work window • Edition of pages • Text insertion • Insertion of images, sounds and animations. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Demonstrates the procedure to create pages to present information in Internet. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Elaborates pages to present information in Internet. 	<ul style="list-style-type: none"> • Awareness about our strengths and weaknesses. 	<ul style="list-style-type: none"> • Designs web pages to publish information on internet based on technical norms.

PRACTICES AND CHECKLISTS			
PRACTICE DEVELOPMENT			
STUDY BLOCK: Website Design		PRACTICE N°. 1	
Purpose:			
Scenario: Science Computer laboratory		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures

Teacher:

Names historical facts related to the development of Internet.
 Identifies more outstanding aspects related to the development of Internet in Costa Rica.
 Describes available services in Internet.
 Summarizes minimum requirements for Internet connection.
 Explains types of Websites and pages presented in the Internet.
 Describes basic characteristics of each type of site and pages.
 Demonstrates the most outstanding aspects to design Web-pages.
 Examines different sites and pages in Internet.
 Names basic rules related to text management.
 Enumerate basic considerations related to the design of Web-sites.
 Demonstrates procedure for the digitalization of images and sound.
 Demonstrates the use of animations.
 Demonstrates the procedure to create pages to present information in Internet.

RECOMMENDED CHECKLIST:	Date:
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Student Name:	
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Instructions: These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Correctly mentions historical facts related to the development of Internet.			
Clearly comments more outstanding aspects related to the development of Internet in Costa Rica.			
Properly describes services in Internet.			
Correctly names minimum requirements for Internet connection.			
Effectively distinguishes the types of websites and web pages.			
Rightly compares characteristics of each site on the internet.			
Correctly recognizes previous considerations to design sites on the Internet.			
Clearly plans web sites in agreement with the described rules.			
Adequately identifies basic rules related to text management.			
Effectively mentions basic considerations related to the design of web-sites.			
Rightly uses procedure for the digitalization of images and sound.			
Correctly applies the use of animations.			
Rightly elaborates pages to present information in Internet.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Use applications related to the use of Internet and the services that it offers for the searching and accessing information.	Uses applications related to the use of Internet and the services that it offers for the searching and accessing information.	Mentions historical facts related to the development of Internet.	Knowledge	Correctly mentions historical facts related to the development of Internet.
		Comments more outstanding aspects related to the development of Internet in Costa Rica.	Knowledge	Clearly comments more outstanding aspects related to the development of Internet in Costa Rica.
		Describes available services in Internet	Knowledge	Properly describes services in Internet.
		Names minimum requirements for Internet connection.	Knowledge	Correctly names minimum requirements for Internet connection.
Distinguish basic elements related to WEB pages design.	Distinguishes basic elements related to WEB pages design.	Distinguishes the types of websites and web pages.	Knowledge	Effectively distinguishes the types of websites and web pages.
		Compares characteristics of each site on the Internet.	Performance	Rightly compares characteristics of each site on the internet.

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Recognizes previous considerations to design sites on the Internet.	Performance	Correctly recognizes previous considerations to design sites on the Internet.
		Plans Web-sites in agreement with the described rules.	Product	Clearly plans Web-sites in agreement with the described rules.
Demonstrate basic norms for designing and creating web-sites on Internet.	Demonstrates basic norms for the design and construction of site on Internet.	Identifies basic rules related to text management.	Knowledge	Adequately identifies basic rules related to text management.
		Mentions basic considerations related to the design of Websites.	Knowledge	Effectively mention basic considerations related to the design of Web-sites.
		Uses procedure for the digitalization of images and sound.	Product	Rightly uses procedure for the digitalization of images and sound.
		Applies the use of animations.	Product	Correctly applies the use of animations.
Design WEB pages to publish information in Internet based on the technical norms.	Designs WEB pages to publish information in internet based on the technical norms.	Elaborates pages to present information in Internet.	Product	Rightly elaborates pages to present information in Internet.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Specialized Information Systems
 Purpose: Use specialized different information systems as a tool for the development of their work.
 Level of competency: Basic

UNITS OF JOB COMPETENCY THAT CONFORMS THE STANDARDS

Title	Classification
Recognizes system information correctly.	Specific
Uses the function of elements in the working environment clearly.	Specific
Uses procedures for user-accessible register the registration of users correctly.	Specific
Applies procedures for using search tools, accessing edition, and using the information rightly	Specific

Competition elements

References	Title of the element
4-1	Use different specialized information systems as a tool.

Performance Criteria:

1. Identifies concepts, characteristic and applications of information systems.
2. Distinguishes elements of the working environment based on the specialized information systems.

Application field:

Category

Services

Class

Provision of Technical Education Services

Performance evidence:

1. Recognize system information.

Product evidence:

1. Uses the function of elements in the working environment.
2. Uses procedures for user-accessible register the registration of users.
3. Applies procedures for using search tools, accessing edition, and using the information.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Technology applied to accounting	Grade: Tenth
Study Block: Specialized Information systems	Time: 12 hours
Purpose: Use specialized different information systems as tool	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Identify concepts, characteristic and applications of information systems.	<p>Information Systems:</p> <ul style="list-style-type: none"> • Concept • Characteristic • Uses and applications • Contributions to daily work. <p>Elements of the Information Systems:</p> <ul style="list-style-type: none"> • Menus, bottoms, windows, and others • User-acceivable registres • Search options • Basic operations to obtain information 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Explains system information. • Demonstrates the function of different elements of the working environment. <p><u>Students:</u></p> <ul style="list-style-type: none"> • Recognizes system information. • Uses the function of elements in the working environment. 	<ul style="list-style-type: none"> • Recognizes strengths and weaknesses. 	<ul style="list-style-type: none"> • Identifies concepts, characteristic and applications of information systems.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
<p>2. Distinguish elements of the working environment based on the specialized information systems.</p>	<p>Labor applications:</p> <ul style="list-style-type: none"> • Menus • Functions • Tools • Windows • User-accessible registers • Use of names and access keys • Helping Options • Tools to search information • Procedures to access edit and use information 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Demonstrates procedures for user-accessible register the registration of users. • Demonstrates procedures for using search tools, accessing edition, and using the information. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Uses procedures for user-accessible register the registration of users. • Applies procedures for using search tools, accessing edition, and using the information. 	<ul style="list-style-type: none"> • Awareness of strengths and weaknesses. 	<ul style="list-style-type: none"> • Distinguishes elements of the working environment based on the specialized information systems.

PRACTICES AND CHECKLISTS			
PRACTICE DEVELOPMENT			
STUDY BLOCK: Specialized Information Systems		PRACTICE N° 1	
Purpose:			
Scenario: Science Computer Laboratory		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures
Teacher:
<p>Explains about system information.</p> <p>Demonstrates the function of different elements of the working environment.</p> <p>Demonstrates procedures for user-accessible register the registration of users.</p> <p>Demonstrates procedures for the use of searching tools and for the access, edition and use of the information.</p>

RECOMMENDED CHECKLIST:	Date:		
Student's name:			
Instructions: These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.			
DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Correctly recognizes about system information.			
Clearly uses the function of elements of the working environment.			
Correctly uses procedures for user-accessible register the registration of users.			
Rightly applies procedures for using search tools, accessing edition, and using the information.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Identify concepts, characteristic and applications of information systems.	Identifies concepts, characteristic and applications of information systems.	Recognizes system information.	Performance	Correctly recognize system information.
		Uses the function of elements of the working environment.	Product	Clearly uses the function of elements of the working environment.
Distinguish elements of the working environment based on the specialized information systems.	Distinguishes elements of the working environment based on the specialized information systems.	Uses procedures for user-accessible register the registration of users.	Product	Correctly uses procedures for user-accessible register the registration of users.
		Applies procedures for using search tools, accessing edition, and using the information.	Product	Rightly applies procedures for using search tools, accessing edition, and using the information.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Connectivity
 Purpose: Use connectivity options to maximize the use of functions and available services in mobile different devices as tool for the development of their work.
 Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

	Classification
Correctly recognizes uses and applications of connectivity between equipment and devices.	Specific
Clearly distinguishes compatibility requirements between equipment and devices.	Specific
Correctly demonstrates contributions from connectivity in daily work.	Specific
Rightly characterizes different connectivity options between equipment and devices.	Specific
Adequately identifies types of available technology in the market regarding mobile devices.	Specific
Properly distinguishes characteristics, functions and available services for different devices.	Specific
Effectively follows the procedure to use functions and available services in each technology.	Specific
Rightly uses functions and services for equipment or mobile device.	Specific
Correctly explains the procedure to use functions and available services in each device through connectivity.	Specific
Clearly applies procedures to transfer the information between equipment and devices.	Specific

Competency elements

References	Title of the element
5-1	Use connectivity options to maximize the use of the functions and available services in mobile different devices as tool for the development of their work.

Performance evidence:

1. Identifies characteristics and requirements for the operation of mobile devices.
2. Recognizes options for equipment or mobile devices connectivity.
3. Carries out the connection and installation of different mobile devices among themselves and with science computer equipment.

Application field:

Category

Class

Services

Provision of Technical Education Services

Performance evidence:

1. Recognizes uses and applications of connectivity between equipment and devices.
2. Demonstrates contributions from connectivity in daily work.
3. Characterizes different connectivity options between equipment and devices.
4. Explains the procedure to use functions and available services in each device through connectivity.

Product evidence:

1. Follows the procedure to use functions and available services in each technology.
2. Uses different functions and available services for each equipment or mobile device.
3. Applies procedures to transfer the information between equipment and devices.

Knowledge evidence:

1. Distinguishes compatibility requirements between equipment and devices.
2. Identifies types of available technology in the market regarding mobile devices.
3. Distinguishes characteristics, functions and available services for different devices.

Sector: Commercial and of Services	Program: Accounting
Subject-Area: Technology applied to accounting	Grade: Tenth
Study Block: Connectivity	Time: 12 hours
Purpose: Use of functions and available services in mobile devices as a tool	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Identify characteristics and requirements for the operation of different mobile devices.	Connectivity: <ul style="list-style-type: none"> • Concept • Characteristic • Uses and applications • Requirements • Compatibility between equipment and devices • Contributions to daily work 	<u>Teacher:</u> <ul style="list-style-type: none"> • Explains uses and applications of connectivity between equipment and devices. • Describes compatibility requirements between equipment and devices. • Illustrates contributions from connectivity to daily work. 	<ul style="list-style-type: none"> • Awareness about our strengths and weaknesses. 	<ul style="list-style-type: none"> • Identifies characteristics and requirements for the operation of different mobile devices.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Connectivity options between equipment or devices:</p> <ul style="list-style-type: none"> • Wire • Wireless • Infrared Port • Microwaves • WiFi • Bluetooth 	<ul style="list-style-type: none"> • Demonstrates different connectivity options between equipment and devices. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Recognizes uses and applications of connectivity between equipment and devices. • Distinguishes compatibility requirements between equipment and devices. • Demonstrates contributions from connectivity in daily work. • Characterizes connectivity options between equipment and devices. 		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
2. Recognize options for equipment or mobile devices connectivity.	<p>Mobile devices:</p> <ul style="list-style-type: none"> • Computers: • desktop • Laptop • Digital cameras: • Photographic • Video • Cellular telephones: • TDMA • GSM • Dual use technology • Others • Personal Digital Assistant. PDA • Digital pencil <p>Storage devices:</p> <ul style="list-style-type: none"> • Universal Serial Bus (USB) • Compact discs readers 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Describes services for different devices. • Explains approaches and norms to use connectivity options. • Describes the procedure to use functions and services in each technology. • Uses functions and services for each equipment or mobile device. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Identifies types of available technology in the market regarding mobile devices. 	<ul style="list-style-type: none"> • Awareness about our strengths and weaknesses. 	<ul style="list-style-type: none"> • Recognizes options for equipment or mobile devices connectivity.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • DVD readers. • Elements of remote control. • Peripheral exit. • Others 	<ul style="list-style-type: none"> • Distinguishes characteristics, functions and available services for different devices. • Follows the procedure to use functions and available services on each technology. • Uses functions and services for equipment or mobile device. 		
3. Carry out the connection and installation of mobile computer equipment.	Connection of mobile devices: <ul style="list-style-type: none"> • Computers • Digital cameras • Cellphone/mobile • Personal Digital Assistant. PDA 	<u>Teacher:</u> <ul style="list-style-type: none"> • Illustrates the procedure to use functions and services in each device through connectivity. 	<ul style="list-style-type: none"> • Awareness about our strengths and weaknesses. 	<ul style="list-style-type: none"> • Carries out the connection and installation of mobile and computer equipment.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Digital pencil. Storage devices Elements of remote control Peripheral exit	<ul style="list-style-type: none"> • Demonstrates procedures to transfer the information between equipment and devices. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Explains the procedure to use functions and available services in each device through connectivity. • Applies procedures to transfer the information between equipment and devices. 		

PRACTICES AND CHECKLISTS			
PRACTICE DEVELOPMENT			
STUDY BLOCK : Connectivity		PRACTICE N° 1	
Purpose:			
Scenario: Science Computer Laboratory		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures
<p>Teacher:</p> <p>Explains uses and applications of connectivity between equipment and devices. Describes compatibility requirements between equipment and devices. Illustrates contributions from connectivity to daily work. Demonstrates different connectivity options between equipment and devices. Describes services for different devices. Explains approaches and norms to use connectivity options. Describes the procedure to use the functions and available services in each technology. Uses different functions and available services for each equipment or mobile device. Illustrates the procedure to use functions and services in each device through connectivity. Demonstrates procedures to transfer the information between equipment and devices.</p>

RECOMMENDED CHECKLIST	Date:
Student's name:	
Instructions: These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.	

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Correctly recognizes uses and applications of connectivity between equipment and devices.			
Clearly distinguishes compatibility requirements between equipment and devices.			
Correctly demonstrates contributions from connectivity in daily work.			
Rightly characterizes different connectivity options between equipment and devices.			
Adequately identifies types of available technology in the market regarding mobile devices.			
Properly distinguishes characteristics, functions and available services for different devices.			
Effectively follows the procedure to use functions and available services in each technology.			
Rightly uses functions and services for equipment or mobile device.			
Correctly explains the procedure to use functions and available services in each device through connectivity.			
Clearly applies procedures to transfer the information between equipment and devices clearly.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Identify characteristics and requirements for the operation of different mobile devices.	Identifies characteristics and requirements for the operation of different mobile devices	Recognizes uses and applications of connectivity between equipment and devices.	Performance	Correctly recognizes uses and applications of connectivity between equipment and devices.
		Distinguishes compatibility requirements between equipment and devices.	Knowledge	Clearly distinguishes compatibility requirements between equipment and devices.
		Demonstrates contributions from connectivity in daily work.	Product	Correctly demonstrates contributions from connectivity in daily work.
		Characterizes different connectivity options between equipment and devices.	Performance	Rightly characterizes different connectivity options between equipment and devices.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Recognize options for equipment or mobile devices connectivity.	Recognizes options for equipment or mobile devices connectivity.	Identifies types of technology on the market regarding mobile devices.	Knowlegde	Adequately identifies types of technology on the market regarding mobile devices.
		Distinguishes characteristics, functions and services for different devices.	Knowlegde	Properly distinguishes characteristics, functions and services for different devices.
		Follows the procedure to use functions and available services in each technology.	Perfomance	Effectively follows the procedure to use functions and available services in each technology.
		Uses functions and services for each equipment or mobile device.	Product	Rightly uses functions and services for equipment or mobile device.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Carry out the connection and installation of mobile and computer equipment.	Carries out the connection and installation of mobile and computer equipment.	Explains the procedure to use functions and available services in each device through connectivity.	Performance	Correctly explains the procedure to use functions and available services in each device through connectivity.
		Applies procedures to transfer the information between equipment and devices.	Product	Clearly applies procedures to transfer the information between equipment and devices clearly.

**SUBJECT AREA:
ADMINISTRATION AND FINANCIAL CONTEXT**

ADMINISTRATION AND FINANCIAL CONTEXT DESCRIPTION

This subject area offers a theoretical-practical aspects and contents. It should be developed during 6 weeks for a total of 240 hours. It includes areas of human development, such as the cognitive, the psychomotor and the socio - affective that are interrelated to facilitate the integral education of the student, through a participative and dynamic teaching and learning process. The program`s contents that are integrated in this subject area are: Enterprise Administration, Marketing, Protocol and Etiquette Norms, Financial Math, Commercial Documents and Banking.

- In the Study Block Enterprise Administration: the student learns about contributions of Taylor and Fayol, and the new theories about administration. Also, they learn the process of selection and recruiting of personnel.
- Basic norms of Etiquette and Protocol are learned in the Study Block Norms of Protocol and Etiquettes.
- In the Study Block Marketing: the student learns techniques to know the market satisfactorily.
- In the Study Block Financial Math: the student will learn to calculate the simple and compound interest, as well as, the calculation of the table of amortization among other things.
- In the Commercial Documentation Study Block: the student will create commercial documents for various businesses.
- The Banking Study Block: the student will learn about issues of the National banking.

GENERAL OBJECTIVES

- Acquire basic notions of administrative basis, human resources administration and marketing.
- Value new thoughts theories like: the Theory of Empowerment, Systematic Thought, and Administration of Knowledge.
- Value the norms of corporate protocol.
- Apply mathematical and financial calculations in the countable registries.
- Complete commercial documents for accounting records.

DISTRIBUTION OF THE STUDY BLOCK

Study Blocks	Name	Time in hours	Study block per weeks
I	Enterprise administration	60	10
II	Marketing	42	7
III	Protocol and Etiquette.	30	5
IV	Professional Ethics	30	5
V	Financial Mathematics	30	5
VI	Commercial Documents	30	5
VII	Banking	18	3
	TOTAL	160	40

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Enterprise administration
Purpose: Explain principles about enterprise administration.
Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

	Classification
Clearly names the origin and evolution of administration.	Specific
Correctly comments behavioral science and the theory of social systems.	Specific
Properly mentions recently contributions of administration.	Specific
Effectively mentions general aspects of the administrative process.	Specific
Correctly describes four faces of administrative process (planning, organization, direction, control) correctly.	Specific
Adequately mentions the concept and importance of each theory.	Specific
Rightly differentiates new theories used to manage the modern organizations.	Specific
Clearly identifies the concept and importance of each plan.	Specific
Correctly explains aspects in each plan.	Specific
Properly elaborates each plan in simple form.	Specific
Effectively relates providing human resources to the company.	Specific
Correctly underlines the Human Resources Administration concept.	Specific
Adequately discusses the relationship among health, work and environment.	Specific
Rightly discriminates profiles for positions, salary scales and labor incentives.	Specific
Clearly determines the process of providing from human resource to the company.	Specific
Correctly illustrates the evaluation to the personal.	Specific

Competency elements:

References	Title of the element
1 – 1	Explain principles about enterprise administration relative to modern authors.

Performance Criteria:

1. Explains the origin and evolution of basic administration for managerial development.
2. Explains the functions of the administrative process as a contribution to the consolidation of the modern company.
3. Explains new theories used to manage the modern organizations.
4. Elaborates administrative plans depending on a situation given in companies.
5. Describes stages for resulting human resources in the company.
6. Organizes the department of human resources to achieve better production in the company.

Application field:

Category	Class
Services	Provision of Technical Education services

Performance evidence:

1. Differentiates new theories used to manage the modern organizations.
2. Explains the aspects in each plan.
3. Discusses the relationship among health, work and environment.
4. Discriminates profiles of positions, salary scales and labor incentives.
5. Determines the process of providing from human resources to the company.
6. Determines process of providing human resources to the company.

Product evidence:

1. Elaborates each plan in simple form.
2. Exemplifies the evaluation to the personal.

Knowledge evidence:

1. Names the origin and evolution of administration.
2. Comments behavioral science and the theory of social systems.
3. Mentions recently contributions of administration.
4. Mentions general aspects of the administrative process.
5. Describes four faces of administrative process (planning, organization, direction, control).
6. Mentions concept and importance of each theory.
7. Identifies concept and importance of each plan.
8. Underlines the concept of Administration of the Human Resources.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Administration and financial context	Grade: Tenth
Study Block: Enterprise administration	Time: 60 hours
Purpose: Explain principles about enterprise administration	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Explain origin and evolution of basic administration for management development.	<p>The origin and the evolution of administration:</p> <ul style="list-style-type: none"> • Concept, importance and objectives of Administration. • Origin and evolution. • Contributions of Taylor and Fayol <p>Behavioral science:</p> <ul style="list-style-type: none"> • Evolutive process • Industrial psychology 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Recognizes the origin and evolution of administration. • Identifies behavioral science and the theory of social systems. • Describes recently contributions of administration. 	<ul style="list-style-type: none"> • Value the importance of administration in the managerial area. 	<ul style="list-style-type: none"> • Explains origin and evolution of basic administration for management development.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> Psychological approach <p>Theory of social systems. - Maslow Mc Gregor Likert</p> <p>Recent contributions: Theory of systems Theory of decision Contingency approaches</p>	<p><u>Student:</u></p> <ul style="list-style-type: none"> Names the origin and evolution of administration. Comments behavioral science and the theory of social systems. Mentions recently contributions of administration. 		
<p>2. Explain functions of the administrative process as a contribution to the consolidation of the modern company.</p>	<p>The administrative process:</p> <ul style="list-style-type: none"> General aspects of the process. <p>Approaches:</p> <ul style="list-style-type: none"> Henry Fayol. Luther. Gullick. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Conceptualizes the general aspects of the administrative process. Comments the four faces of administrative process (planning, organization, direction, control). 	<ul style="list-style-type: none"> Value the importance of administration in the managerial area. 	<ul style="list-style-type: none"> Explains functions of the administrative process as a contribution to the consolidation of the a modern company.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Phases of the Administrative Process:</p> <p>Planning:</p> <ul style="list-style-type: none"> • Concept. • Nature of planning. <p>Types of plans:</p> <ul style="list-style-type: none"> • Purposes or missions. • Objectives • Strategies <p>Political:</p> <ul style="list-style-type: none"> • Procedures • Rules • Programs <p>Steps in planning.</p> <p>The nature and the purpose of strategies and policies.</p>	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Mentions general aspects of the administrative process. • Describes the four faces of administrative process (planning, organization, direction, control). 		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>The process of the strategic planning</p> <p>Concept of Organization:</p> <ul style="list-style-type: none"> • formal or informal <p>Types of Departmentalization:</p> <ul style="list-style-type: none"> • By time. • By functions of the company By territory • By client • By process or equipment • By product <p>Nature of the relationships of line and of staff</p>			

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Functional authority</p> <p>Centralization and Decentralization of the authority</p> <p>Direction:</p> <ul style="list-style-type: none"> • Motivation • Motivators <p>Theory of the motivation:</p> <ul style="list-style-type: none"> • The rat and the carrot • Hierarchy of necessities • Motivation and hygiene <p>Definition of leadership.</p> <p>Components of leadership</p> <p>Approach of features.</p>			

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Behavior and styles of leadership</p> <ul style="list-style-type: none"> • Situational approach <p>Function of the communication in the organizations.</p> <ul style="list-style-type: none"> • The process of communication • Communication in the company • Barriers and breaches of communication <p>Control:</p> <ul style="list-style-type: none"> • Concept • Establishment of standard • Measurement of performance • Correction of deviations 			

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Basic principles of control • Economy or efficiency • Critical points • Points and standards for critical points • Types of standards for critical point. • Requirements of the effective controls 			
3. Explain new theories used to manage modern organizations.	<p>New theories to administrate the organizations:</p> <ul style="list-style-type: none"> • Empowerment (authority and power). • Staff Line • Functional authority • Decentralization and authority • Delegation and authority 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Defines the concept and importance of each theory. • Explains new theories used to manage the modern organizations. 	<ul style="list-style-type: none"> • Value the importance of administration in the managerial area. 	<ul style="list-style-type: none"> • Explains new theories used to manage modern organizations.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Recentralization of the authority and the balance as the basis for decentralization <p>Systemic thought:</p> <ul style="list-style-type: none"> • Personal domain • Mental models • Shared vision • Teamwork • Systemic thought <p>Administration of knowledge:</p> <ul style="list-style-type: none"> • Concept • Importance • Application of aspects in each administrative theory 	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Mentions the concept and importance of each theory. • Differentiates new theories used to manage the modern organizations. 		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMA NCE CRITERIA
<p>4. Elaborate administrative plans depending on a situation given in companies.</p>	<p>F.O.D.A.R BUSINESS INVESTMENT</p> <ul style="list-style-type: none"> • Concept • Importance • Applicability • Development • Format 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Defines the concept and importance of each plan. • Determines outstanding aspects in each plan. • Executes each plan in simple form. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Identifies the concept and importance of each plan. • Explains outstanding aspects in each plan. • Elaborates each plan in simple form. 	<ul style="list-style-type: none"> • Value the importance of administration in the managerial area. 	<ul style="list-style-type: none"> • Elaborates administrative plans depending on a situation given in companies.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
<p>5. Describe stages for resulting human resources in the company.</p>	<p>Administration of Human Resources:</p> <ul style="list-style-type: none"> • Concept and importance <p>Steps of the process for providing human resources to the company:</p> <ul style="list-style-type: none"> • To recruit • To select • To hire • To induce • To qualify <p>Relationship between work health and the environment</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Identifies the process of providing human resources to the company. • Recognizes the concept of Human Resources Administration. • Interprets the relationship among health, work and environment. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Relates the process of providing human resources to the company. 	<ul style="list-style-type: none"> • Value the importance of administration in the managerial area. 	<ul style="list-style-type: none"> • Describes stages for resulting human resources in the company.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<ul style="list-style-type: none"> • Underlines Human Resources Administration concept. • Discusses the relationship among health, work and environment. 		
<p>6. Organize the department of human resources to achieve better productivity in the company.</p>	<p>Human Resource Planning:</p> <ul style="list-style-type: none"> • Profile of positions • Salary and scales • Labor incentives • stages: • Recruitment • Selection • Recruiting • Induction • Training and Development 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Elaborates profiles of positions, salary scales and labor incentives. • Applies the process of providing from human resources to the company. • Explains the evaluation to the personnel. 	<ul style="list-style-type: none"> • Value the importance of administration in the managerial area. 	<ul style="list-style-type: none"> • Organizes the department of human resources to achieve better productivity in the company.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Evaluation to the personnel: <ul style="list-style-type: none"> • Total evaluation of personnel 	<u>Student:</u> <ul style="list-style-type: none"> • Discriminates profiles for positions, salary scales and labor incentives. • Determines the process of providing human resource to the company. • Illustrates the evaluation to the personnel. 		

PRACTICES AND CHECKLIST			
PRACTICE DEVELOPMENT			
STUDY BLOCK : Enterprise administration		PRACTICE Nº 1	
Purpose:			
Scenario: classroom		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures

Teacher:

- Recognizes the origin and evolution of administration.
- Identifies behavioral science and the theory of social systems.
- Describes recently contributions of administration.
- Conceptualizes general aspects of the administrative process.
- Comments four faces of administrative process (planning, organization, direction, control).
- Defines concept and importance of each theory.
- Explains new theories used to manage the modern organizations.
- Defines the concept and importance of each plan.
- Determines outstanding aspects in each plan.
- Executes each plan in simple form.
- Identifies the process of providing human resources to the company.
- Recognizes the concept of Human Resources Administration.
- Interprets the relationship among health, work and environment.
- Elaborates profiles of positions, salary scales and labor incentives.
- Applies the process of providing from human resources to the company.
- Explains the evaluation to the personal.

RECOMMENDED CHECKLIST	Date:
Student`s name:	
Instructions: These criteria will verify student performance by observation. Write an “X” in the column that best describes each student performance.	

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Clearly names the origin and evolution of administration.			
Correctly comments behavioral science and the theory of social systems.			
Properly mentions recent contributions of administration.			
Effectively mentions general aspects of the administrative process.			
Correctly describes four faces of administrative process (planning, organization, direction, control).			
Adequately mentions the concept and importance of each theory.			
Rightly differentiates new theories used to manage the modern organizations.			
Clearly identifies the concept and importance of each plan.			
Correctly explains aspects in each plan correctly.			
Properly elaborates each plan in simple form.			
Effectively relates providing human resources to the company.			
Correctly underlines the Human Resources Administration concept.			
Adequately discusses the relationship among health, work and environment.			
Rightly discriminates profiles for positions, salary scales and labor incentives.			
Clearly determines the process of providing from human resource to the company.			
Correctly illustrates the evaluation to the personnel.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Explain the origin and evolution of basic administration for managerial development.	Explains the origin and evolution of basic administration for managerial development.	Names the origin and evolution of administration.	Knowledge	Clearly names the origin and evolution of administration.
		Comments behavioral science and the theory of social systems.	Knowledge	Correctly comments behavioral science and the theory of social systems.
		Mentions recent contributions of administration.	Knowledge	Properly mentions recent contributions of administration.
Explain functions of the administrative process as a contribution to the consolidation of the modern company.	Explains functions of the administrative process as a contribution to the consolidation of the modern company.	Mentions the general aspects of the administrative process.	Knowledge	Effectively mentions general aspects of the administrative process.
		Describes the four faces of administrative process (planning, organization, direction, control).	Knowledge	Correctly describes four faces of administrative process (planning, organization, direction, control) correctly.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCES	TYPE	EVIDENCES OF SUFFICIENCIES
Explain the new theories used to manage the modern organizations.	Explains the new theories used to manage the modern organizations.	Mentions the concept and importance of each theory.	Knowledge	Adequately mentions the concept and importance of each theory.
		Differentiates the new theories used to manage the modern organizations.	Performance	Rightly differentiates new theories used to manage the modern organizations.
Elaborate administrative plans depending on a situation given in companies.	Elaborates administrative plans depending on a situation given in companies.	Identifies the concept and importance of each plan.	Knowledge	Clearly identifies the concept and importance of each plan.
		Explains the more outstanding aspects in each plan.	Performance	Correctly explains aspects in each plan correctly.
		Elaborates each plan in simple form.	Product	Properly elaborates each plan in simple form.
Describe stages for resulting human resources in the company.	Describes stages for resulting human resources in the company.	Relates the process of providing human resources to the company.	Knowledge	Effectively relates of providing human resources to the company.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCES	TYPE	EVIDENCES OF SUFFICIENCIES
		Underlines Human Resources Administration concept.	Knowledge	Correctly underlines the Human Resources Administration concept.
		Discusses the relationship among health, work and environment.	Performance	Adequately discusses the relationship among health, work and environment.
Organize the department of human resources to achieve better production in the company.	Organizes the department of human resources to achieve better production in the company.	Discriminates profiles for positions, salary scales and labor incentives.	Performance	Rightly discriminates profiles for positions, salary scales and labor incentives.
		Determines the process of providing from human resources to the company.	Performance	Clearly determines the process of providing from human resources to the company.
		Exemplifies the evaluation to the personnel.	Product	Correctly illustrates the evaluation to the personnel.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Marketing.
Purpose: Discriminate importance of marketing in the company.
Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

	Classification
Clearly defines marketing.	Specific
Correctly represents segmentation of markets.	Specific
Properly explains how to design a product or service.	Specific
Effectively identifies characteristics of mixed variables.	Specific
Correctly recognizes variables of mixed market.	Specific
Adequately designs a simple marketing plan.	Specific
Rightly names basic concepts on national and international market.	Specific
Clearly determines the dimension of market.	Specific

Competency elements:

Indexes	Title of the element
2-1	Discriminate importance of marketing in the company.

Performance Criteria:

1. Explains the role that marketing plays in a company.
2. Recognizes components of mixed marketing plan.
3. Determines the operation of the national and international market.

Application field:

Category

Services

Class

Provision of Technical Education Services

Performance evidence:

1. Represents segmentation of markets.
2. Explains how to design a product or service.
3. Recognizes variables of mixed market.
4. Determines the dimension of market.

Product evidence:

1. Designs a simple marketing plan.

Knowledge evidence:

1. Defines of marketing.
2. Identifies characteristics of mixed variables.
3. Names the basic concepts on national and international market.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Administration and financial context	Grade: Tenth
Study Block: Marketing	Time: 42 hours
Purpose: Discriminate importance of marketing in the company.	

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Explain the role that marketing plays in the company.	<p>Marketing:</p> <ul style="list-style-type: none"> • Concept • Importance • Objective. • Social foundations • Marketing types • Consumers purchase behavior <p>Market segments:</p> <ul style="list-style-type: none"> • Basis to segment • Requirements and selection of markets • Positioning in the market 	<p>Teacher:</p> <ul style="list-style-type: none"> • Contextualizes marketing. • Describes segmentation of markets • Distinguishes how to design a product or services. 	<ul style="list-style-type: none"> • Creative capacity in marketing works 	<ul style="list-style-type: none"> • Explains the role that marketing plays in the company.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Design of the product or service: <ul style="list-style-type: none"> • Definition • Classification • Decision on the product • Strategy of fixation of prices 	<u>Student:</u> <ul style="list-style-type: none"> • Defines marketing. • Represents segmentation of markets. • Explains how to design a product or service. 		
2. Recognize components of a marketing plan.	Variables of the market mixture: Product Product classification <ul style="list-style-type: none"> • Life cycle of the product • Brands • Packing • Development of the product 	<u>Teacher:</u> <ul style="list-style-type: none"> • Defines characteristics of mixed variables. • Illustrates variables of mixed market. • Represents a simple marketing plan. 	<ul style="list-style-type: none"> • Creative capacity in the development of marketing works. 	<ul style="list-style-type: none"> • Recognizes components of a marketing plan.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Analysis of the product • Channels of distribution: • Concept • Functions • Classification • Prices • Concept • Criteria to fix prices <p>Promotion:</p> <ul style="list-style-type: none"> • Concept. • Communicative strategies. <p>Publicity:</p> <ul style="list-style-type: none"> • Types of Publicity. <p>Designing a simple marketing plan presentation</p>	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Identifies characteristics of mixed variables. • Recognizes variables of mixed market. • Designs a simple marketing plan. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
<p>3. Determine the operation of national and international markets.</p>	<p>Basic concepts:</p> <ul style="list-style-type: none"> • National and International market. • Economy of market <p>Dimensions of Market:</p> <ul style="list-style-type: none"> • Size of the country. • Number of inhabitants • Development degree. • Obstacles to International Trade • Product conditions. • Payment system and financing • International transport 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Defines basic concepts on national and international market. • Identifies the dimension of market. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Names basic concepts on national and international market. • Determines the dimension of market. 	<ul style="list-style-type: none"> • Creative capacity in the development of marketing works. 	<ul style="list-style-type: none"> • Determines the operation of national and international markets.

PRACTICES AND CHECKLIST			
PRACTICE DEVELOPMENT			
STUDY BLOCK : Marketing		PRACTICE Nº 1	
Purpose:			
Scenario: classroom		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures
<p>Teacher:</p> <ul style="list-style-type: none"> Contextualizes marketing. Describes segmentation of markets. Distinguishes how to design a product or services. Defines characteristics of the mixed variables. Illustrates variables of mixed market. Represents a simple marketing plan. Defines the importance of basic concepts on national and international market. Identifies the dimension of market.

RECOMMENDED CHECKLIST:	Date:
Student's name:	
Instructions: These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.	

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Clearly defines marketing.			
Correctly represents segmentation of markets.			
Properly explains how to design a product or service.			
Effectively identifies characteristics of mixed variables.			
Correctly recognizes variables of mixed market.			
Adequately designs a simple marketing plan.			
Rightly names basic concepts on national and international market.			
Clearly determines the dimension of market.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Explain the role that marketing plays in a company.	Explains the role that marketing plays in a company.	Defines marketing.	Knowledge	Clearly defines marketing.
		Represents segmentation markets.	Performance	Correctly represents segmentation of markets.
		Explains how to design a product or service.	Performance	Properly explains how to design a product or service.
Recognize components of a marketing plan.	Recognizes components of a marketing plan.	Identifies characteristics of mixed variables.	Knowledge	Effectively identifies the characteristics of mixed variables.
		Recognizes variables of mixed market.	Performance	Correctly recognizes the variables of mixed market.
		Designs a simple marketing plan.	Product	Designs a simple marketing plan adequately.
Determine the operation of the national and international markets.	Determines the operation of the national and international markets.	Names basic concepts on national and international market.	Knowledge	Rightly names basic concepts on national and international market.
		Determines the dimension of market.	Performance	Clearly determines the dimension of market.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Protocol and etiquette.
Purpose: Apply protocol and etiquette norms.
Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly illustrates the application of the protocol norms and etiquette.	Specific
Properly describes the behavior of a professional at the table, as a host, or guest in a restaurant or at home	Specific
Correctly participates in an event using the protocol and etiquette.	Specific

Competency elements:

References	Title of the element
3-1	Apply protocol and etiquette using international standard.

Performance Criteria:

1. Applies the norms of the company protocol.

Application field:

Category	Class
Services	Provision of Technical Education Services

Performance evidence:

1. Illustrates the application of the protocol norms and etiquette clearly.

Product evidence:

1. Participates in an event using the protocol and etiquette correctly.

Knowledge evidence:

1. Describes the behavior of a professional at the table, as a host, or guest in a restaurant or at home properly.

Section: Commercial and Services	Program: Accounting
Subject-area: Administration and financial context	Grade: Tenth
Study Block: Protocol and etiquette	Time: 30 hours
Purpose: Apply protocol and etiquette norms.	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Apply norms of the company protocol.	Personal presentation: <ul style="list-style-type: none"> • Personal care • Physical appearance • Behavior and posture. • Make up • Wardrobe • Accessories Professional style : <ul style="list-style-type: none"> • Security in oneself • Communication 	<u>Teacher:</u> <ul style="list-style-type: none"> • Diagrams the application of the protocol norms and etiquette. • Distinguishes the behavior of a professional at the table, as a host, or guest in a restaurant or at home. • Designs an event using the protocol and etiquette. 	<ul style="list-style-type: none"> • Creative capacity when organizing events. 	<ul style="list-style-type: none"> • Applies norms of the company protocol.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Table Manners:</p> <ul style="list-style-type: none"> • Cutlery according to the menu • Distribution in serving the table 	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Illustrates the application of the protocol norms and etiquette. • Describes the behavior of a professional at the table, as a host, or guest in a restaurant or at home. • Participates in an event using the protocol and etiquette. 		

PRACTICES AND CHECKLIST			
PRACTICE DEVELOPMENT			
STUDY BLOCK : Protocol and Etiquette		PRACTICE Nº 1	
Purpose:			
Scenario: classroom		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOL

Procedures
Teacher: <ul style="list-style-type: none"> • Diagrams the application of the protocol norms and etiquette. • Distinguish the behavior of a professional at the table, as a host, or guest in a restaurant or at home. • Designs an event using the protocol and etiquette.

RECOMMENDED CHECKLIST	Date:
Student`s name:	
Instructions: These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.	

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Clearly illustrates the application of the protocol norms and etiquette.			
Properly describes the behavior of a professional at the table, as a host, or guest in a restaurant or at home			
Correctly participates in an event using the protocol and etiquette.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Apply norms of the company protocol.	Applies norms of the company protocol.	Illustrates the application of the protocol norms and etiquette.	Performance	Clearly illustrates the application of the protocol norms and etiquette.
		Describes the behavior of a professional at the table, as a host, or guest in a restaurant or at home.	Knowledge	Properly describes the behavior of a professional at the table, as a host, or guest in a restaurant or at home
		Participates in an event using the protocol and etiquette.	Product	Correctly participates in an event using the protocol and etiquette.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Professional ethics.
Purpose: Procedure with professional ethics.
Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly contrasts between ethics and moral, the elements of ethics and the moral systems.	Specific
Correctly identifies the ethical relationship between the organization and the employees.	Specific
Properly represents management situations or lack of ethics.	Specific

Competency elements:

Indexes	Title of the element
1 - 5	Procedure with professional ethics.

Performance Criteria:

1. Values professional ethics in accounting.

Application field:

Category	Class
Services	Provision of Technical Education services

Performance evidence:

1. Contrasts between ethics and moral, the elements of ethics and the moral systems.

Product evidence:

1. Represents management situations or lack of ethics.

Knowledge evidence:

1. Identifies the ethical relationship between the organization and the employees.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Administration and financial context	Grade: Tenth
Study Block: Professional ethics	Time: 30 hours
Purpose: Procedure with professional ethics	

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Value professional ethics in the accounting profession.	<p>Essential elements of Ethics:</p> <ul style="list-style-type: none"> Ethics and morals. The social imperialism and religious freedom <p>Elements of ethics: Knowledge, freedom, duty, value</p> <p>Moral systems:</p> <ul style="list-style-type: none"> Utilitarianism Christian and altruistic moral 	<p>Teacher:</p> <ul style="list-style-type: none"> Differences between ethics and moral, the elements of ethics and the moral systems. Describes the ethical relationship between the organization and the employees. Exemplifies managerial situations or lack of ethics. 	<ul style="list-style-type: none"> Exercise free thought expression. 	<ul style="list-style-type: none"> Values professional ethics in the accounting profession.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Man's social nature:</p> <ul style="list-style-type: none"> • The man, social being, (formal organization, informal organization) • Cooperation necessities. • The order <p>The ethical relationships between the organization and the employees:</p> <p>The organization:</p> <ul style="list-style-type: none"> • Special behavior, honesty, obedience 	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Contrasts between ethics and moral, the elements of ethics and the moral systems. • Identifies the ethical relationship between the organization and the employees. • Represents management situations or lack of ethics. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Exercise of the authority: <ul style="list-style-type: none"> • Products vs. quality The Employees' evaluation: <ul style="list-style-type: none"> • Own's benefit. • Ethical principles and ethics code 			

PRACTICES AND CHECKLIST	
PRACTICE DEVELOPMENT	
STUDY BLOCK : Professional ethics	PRACTICE Nº 1
Purpose:	
Scenario: classroom	TIME:

MATERIALS	MACHINERY	EQUIPMENT	TOOL

Procedures
Teacher: <ul style="list-style-type: none"> Differences between ethics and moral, the elements of ethics and the moral systems. Describes the ethical relationship between the organization and the employees. Exemplifies of managerial situations or lack of ethics.

RECOMMENDED CHECKLIST	Date:
Student`s name:	
Instructions: These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.	

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Clearly contrasts between ethics and moral, the elements of ethics and the moral systems.			
Correctly identifies the ethical relationship between the organization and the employees.			
Properly represents management situations or lack of ethics.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Value professional ethics in accounting.	Values professional ethics in accounting.	Contrasts between ethics and moral, the elements of ethics and the moral systems.	Performance	Clearly contrasts between ethics and moral, the elements of Ethics and the moral systems.
		Identifies the ethical relationship between the organization and the employees.	Knowledge	Correctly identifies the ethical relationship between the organization and the employees.
		Represents management situations or lack of ethics.	Product	Properly represents management situations or lack of ethics.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Financial mathematics.
Purpose: Apply the financial mathematics correctly.
Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

	Classification
Clearly identifies technical vocabulary used in financial operations.	Specific
Correctly elaborates practices of financial mathematics.	Specific
Properly mentions technical vocabulary used in simple interest.	Specific
Effectively makes practices related to the simple interest.	Specific
Correctly defines technical vocabulary used in simple discount and discount for quick payment.	Specific
Adequately elaborates practices related to the simple discount and discount for quick payment.	Specific
Rightly defines compound interest components.	Specific
Clearly calculates compound interest.	Specific
Correctly identifies annuities in the context of the commercial operations.	Specific
Properly distinguishes the importance of types of annuities.	Specific
Effectively calculates the annuities.	Specific
Correctly defines components of a depreciation chart and repayment.	Specific
Adequately elaborates practices related to the depreciations and repayment.	Specific

Competency elements:

References	Title of the element
5-1	Financial mathematics relative national standards

Performance Criteria:

1. Applies mathematical formulas to solve financial operations.
2. Applies components of the simple interest formula.
3. Applies discounts to solve mercantile operations.
4. Applies components of the compound interest to solve financial situations.
5. Applies the formula for ordinary annuities to solve commercial operations.
6. Applies components of the depreciation and repayment (amortization) to solve situations.

Application field:

Category	Class
Services	Provision of Technical Education services

Product evidence:

1. Elaborates practices of financial mathematics.
2. Makes practices related to the simple interest.
3. Elaborates practices related to the simple discount and discount for quick payment.
4. Calculates compound interest.
5. Calculates the annuities.
6. Elaborates practices related to the depreciations and repayment.

Knowledge evidence:

1. Identifies the technical vocabulary used in financial operations.
2. Mentions technical vocabulary used in simple interest.
3. Defines technical vocabulary used in simple discount and discount for quick payment.
4. Defines compound interest components.
5. Identifies annuities in the context of the commercial operations.
6. Distinguishes the importance of types of annuities.
7. Defines the components of a depreciation chart and repayment.

Sector: Commercial and Services	Program: Accounting
Subject Area: Administration and financial context	Grade: Tenth
Study Block: Financial Mathematics	Time: 30 Hours
Purpose: Apply financial mathematics correctly.	

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Apply mathematical formulas to solve financial operations.	Basic operations of Financial Mathematics: <ul style="list-style-type: none"> • Rounding up • Reasons • Proportions 	Teacher: <ul style="list-style-type: none"> • Defines technical vocabulary used in financial operations. • Makes practices of Financial Mathematics. Student: <ul style="list-style-type: none"> • Identifies technical vocabulary used in financial operations. • Elaborates practices of financial mathematics. 	<ul style="list-style-type: none"> • Conceptualizes the importance of applying financial mathematics. 	<ul style="list-style-type: none"> • Applies mathematical formulas to solve financial operations.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
2. Apply components of the Simple interest formula.	Simple interest: <ul style="list-style-type: none"> • Concept • Importance • Symbolism • Formulas • Exact –time • Ordinary –time 	<u>Teacher:</u> <ul style="list-style-type: none"> • Defines technical vocabulary used in simple interest. • Demonstrates the procedures to calculate the simple interest. <u>Student:</u> <ul style="list-style-type: none"> • Mentions the technical vocabulary used in simple interest. • Makes practices related to the simple interest. 	<ul style="list-style-type: none"> • Conceptualizes the importance of applying financial mathematics. 	<ul style="list-style-type: none"> • Applies components of the simple interest formula.
3. Apply discounts to solve mercantile operations.	Simple discount (rational discount): <ul style="list-style-type: none"> • Concept • Importance • Formulas 	<u>Teacher:</u> <ul style="list-style-type: none"> • Identifies technical vocabulary employed in simple discount and discount for quick payment. 	<ul style="list-style-type: none"> • Conceptualizes the importance of applying financial mathematics. 	<ul style="list-style-type: none"> • Applies discounts to solve mercantile operations.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Discount for quick Payment <ul style="list-style-type: none"> • Concept • Importance • Formulas 	<ul style="list-style-type: none"> • Calculates the simple discount and discount for quick payment. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Defines technical vocabulary used in simple discount and discount for quick payment. • Elaborates practices related to the simple discount and discount for quick payment. 		
4. Apply components of the formula of compound interest to solve financial situations.	Compound interest: Concept <ul style="list-style-type: none"> • Importance • Symbolism • Formulas • Period of Capitalization • Capitalize interest 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Describes compound interest components. • Demonstrates procedure to calculate the compound interest. 	<ul style="list-style-type: none"> • Conceptualizes the importance of applying financial mathematics. 	<ul style="list-style-type: none"> • Applies components of the formula of compound interest to solve financial situations.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<p><u>Student:</u></p> <ul style="list-style-type: none"> • Defines compound interest components. • Calculates compound interest. 		
5. Apply the formula of ordinary annuities to solve commercial operations.	<p>Future value of an annuity:</p> <ul style="list-style-type: none"> • Concept • Formula <p>Present value of an annuity:</p> <ul style="list-style-type: none"> • Concept • Formula <p>Present value of unequal payments:</p> <ul style="list-style-type: none"> • Concept • Formula 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Fosters annuities in the context of the commercial operations. • Explains importance of types of annuities • Demonstrates steps in computing for the annuities. 	<ul style="list-style-type: none"> • Conceptualizes the importance of applying financial mathematics. 	<ul style="list-style-type: none"> • Applies the formula of ordinary annuities to solve commercial operations.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<p><u>Student:</u></p> <ul style="list-style-type: none"> • Identifies annuities in the context of the commercial operations. • Distinguishes the importance of types of annuities • Calculates the annuities. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
<p>6. Apply components of the depreciation chart and repayment (amortization) to solve situations.</p>	<p>Depreciation and Repayment:</p> <ul style="list-style-type: none"> • Concept • Importance • Components • Repayment chart 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Explains components of a depreciation chart and repayment. • Realizes practices related to the depreciations and repayment. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Defines components of a depreciation chart and repayment. • Elaborates practices related to the depreciations and repayment. 	<ul style="list-style-type: none"> • Conceptualizes the importance of applying financial mathematics. 	<ul style="list-style-type: none"> • Applies components of the depreciation chart and repayment (amortization) to solve situations.

PRACTICES AND CHECKLISTS			
PRACTICE DEVELOPMENT			
STUDY BLOCK : Financial mathematics		PRACTICE N° 1	
Purpose:			
Scenario: classroom		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures
<p>Teacher:</p> <ul style="list-style-type: none"> • Defines the technical vocabulary used in financial operations. • Makes practices of Financial Mathematics. • Defines technical vocabulary used in simple interest. • Demonstrates the procedures to calculate the simple interest. • Identifies technical vocabulary used in simple discount and discount for quick payment. • Calculates the simple discount and discount for quick payment. • Describes compound interest components. • Demonstrates procedure to calculate the compound interest. • Fosters annuities in the context of the commercial operations. • Explains the importance of types of annuities • Demonstrates the steps in computing for the annuities. • Explains components of depreciation chart and repayment. • Realizes practices related to the depreciations and repayment.

RECOMMENDED CHECKLIST:	Date:
Student`s name:	
Instructions: These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.	

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Clearly identifies technical vocabulary used in financial operations.			
Correctly elaborates practices of financial mathematics.			
Properly mentions technical vocabulary used in simple interest.			
Effectively makes practices related to the simple interest.			
Correctly defines technical vocabulary used in simple discount and discount for quick payment.			
Adequately elaborates practices related to the simple discount and discount for quick payment.			
Rightly defines compound interest components.			
Clearly calculates compound interest.			
Correctly identifies annuities in the context of the commercial operations correctly.			
Properly distinguishes the importance of types of annuities.			
Effectively calculates the annuities.			
Correctly defines components of a depreciation chart and repayment.			
Adequately elaborates practices related to the depreciations and repayment.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Apply mathematical formulas to solve financial operations.	Applies mathematical formulas to solve financial operations.	Identifies the technical vocabulary used in financial operations.	Knowledge	Clearly identifies technical vocabulary used in financial operations.
		Elaborates practices of financial mathematics.	Product	Correctly elaborates practices of financial mathematics.
Apply components of the simple interest formula.	Applies components of the simple interest formula.	Mentions technical vocabulary used in simple interest.	Knowledge	Properly mentions technical vocabulary used in simple interest.
		Makes practices related to the simple interest.	Product	Effectively makes practices related to the simple interest.
Apply discounts to solve mercantile operations.	Applies discounts to solve mercantile operations.	Defines the technical vocabulary used in simple discount and discount for quick payment.	Knowledge	Correctly defines technical vocabulary used in simple discount and discount for quick payment.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Elaborates practices related to the simple discount and discount for quick payment.	Product	Adequately elaborates practices related to the simple discount and discount for quick payment.
Apply components of the formula of compound interest to solve financial situations.	Applies components of the formula of compound interest to solve financial situations.	Defines compound interest components.	Knowledge	Rightly defines compound interest components.
		Calculates compound interest.	Product	Clearly calculates compound interest.
Apply the formulas of ordinary annualities to solve commercial operations.	Applies the formulas of ordinary annualities to solve commercial operations.	Identifies the annuities in the context of the commercial operations.	Knowledge	Correctly identifies annuities in the context of the commercial operations correctly.
		Distinguishes the importance of types of annuities.	Knowledge	Properly distinguishes the importance of types of annuities.
		Calculates the annuities.	Product	Effectively calculates the annuities.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Apply components of the depreciation and repayment (amortization) to solve situations.	Applies components of the depreciation and repayment (amortization) to solve situations.	Defines the components of depreciation chart and repayment.	Knowledge	Correctly defines components of a depreciation chart and repayment.
		Elaborates practices related to the depreciations and repayment.	Product	Adequately elaborates practices related to the depreciations and repayment.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Commercial documents.
Purpose: Make commercial documents.
Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly identifies the concept and requirements of documentation and securities.	Specific
Correctly diagrams the common documents and securities.	Specific
Properly completes models for different commercial documents.	Specific
Effectively comments about inscription and legalization of books and invoice.	Specific
Rightly explains social securities contributions retentions and applicable deductions to payroll.	Specific
Adequately recognizes procedures to make payroll in accounting.	Specific
Rightly designs a payroll.	Specific
Clearly comments the basis of administration and control of accounting documents.	Specific
Correctly uses recyclable material in filing.	Specific

Competency elements:

References	Title of the element
1 - 5	Make commercial documents.

Performance Criteria:

1. Elaborates commercial documents of common use; as well as, securities.
2. Create payrolls for the companies.
3. Demonstrates mastery in administration and organization of documents and securities.

Application field:

Category

Services

Class

Provision of Technical Education services

Performance evidence:

1. Diagrams common documents and securities.
2. Explains social securities contributions retentions and applicable deductions to payroll.
3. Recognizes procedures to make payroll in accounting.

Product evidence:

1. Completes models for different commercial documents.
2. Designs a payroll.
3. Uses of recyclable material in filing.

Knowledge evidence:

1. Identifies the concept and requirements of documentation and securities.
2. Comments about inscription and legalization of books and invoice.
3. Comments the basis of administration and control of accounting documents.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Administration and financial context	Grade: Tenth
Study Block: Commercial Documentation	Time: 30 hours
Purpose: Create commercial documents.	

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Elaborate commercial documents of common use; as well as, securities.	<p>The commercial documentation in the accounting area:</p> <ul style="list-style-type: none"> • Voucher. • Receipt. • Invoice. • Order of purchase. • Debit note. • Credit note. <p>Securities:</p> <ul style="list-style-type: none"> • Concept. • Classification. • Transmission forms. 	<p><u>Teacher.</u></p> <ul style="list-style-type: none"> • Defines the concept and requirements of documentation and securities. • Describes functions in common documents and securities. • Elaborates models for different commercial documents. • Discusses about inscription and legalization of books and invoice. 	<ul style="list-style-type: none"> • Creativity in producing commercial documents. 	<ul style="list-style-type: none"> • Elaborates commercial documents of common use; as well as, securities.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Securities of more circulation:</p> <ul style="list-style-type: none"> • Note • Pledge Certificate • Check • Promissory note • Mortgage • Shares • Funds • Certificates of deposit <p>Inscription and legalization of Books and invoices (according to the valid normative)</p>	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Identifies the concept and requirements of documentation and securities. • Diagrams the common documents and securities. • Completes models for different commercial documents. • Comments about inscription and legalization of books and invoice. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
2. Create payrolls for the companies	Payrolls: <ul style="list-style-type: none"> • Concept • Importance • Calculations of social loads, retentions and applicable deductions to payroll. 	<u>Teacher:</u> <ul style="list-style-type: none"> • Determines social securities contributions retentions and applicable deductions to payroll. • Explains the procedures to make payroll in accounting registration. • Elaborates a payroll. <u>Student:</u> <ul style="list-style-type: none"> • Explains social securities contributions retentions and applicable deductions to payroll. 	<ul style="list-style-type: none"> • Creativity producing commercial documents. 	<ul style="list-style-type: none"> • Create payrolls for the companies.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<ul style="list-style-type: none"> Recognizes procedures to make payroll in accounting. Designs a payroll. 		
<p>3. Demonstrate mastery in administration and organization of documents and securities.</p>	<p>Introduction to the administration and control of accounting documents.</p> <ul style="list-style-type: none"> File Importance of the file Materials and file equipment <p>File systems (alphabetical, numeric, and geographical, by topic).</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Names the basis of administration and control of accounting documents. Demonstrates the steps to follow in filing. <p><u>Student:</u></p> <ul style="list-style-type: none"> Comments the basis of administration and control of accounting documents. Uses of recyclable material in filing. 	<ul style="list-style-type: none"> Creativity in producing commercial documents. 	<ul style="list-style-type: none"> Demonstrates mastery in administration and organization of documents and securities

PRACTICES AND CHECKLISTS			
PRACTICE DEVELOPMENT			
STUDY BLOCK :		PRACTICE N° 1	
Purpose:			
Scenario: classroom		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures	
Teacher:	
<ul style="list-style-type: none"> • Defines the concept and requirements of documentation and securities. • Describes functions in common documents and securities. • Elaborates models for different commercial documents. • Discusses about inscription and legalization of books and invoice. • Determines social securities contributions retentions and applicable deductions to payroll. • Explains procedures to make payroll in accounting registration. • Elaborates a payroll. • Names the basis of administration and control of accounting documents. • Demonstrates steps to follow in filing. 	

RECOMMENDED CHECKLIST:		Date:
Student's name:		
Instructions: These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.		

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Clearly identifies the concept and requirements of documentation and securities.			
Correctly diagrams the common documents and securities.			
Properly completes models for different commercial documents.			
Effectively comments about inscription and legalization of books and invoice.			
Rightly explains social securities contributions retentions and applicable deductions to payroll.			
Adequately recognizes procedures to make payroll in accounting.			
Rightly designs a payroll.			
Clearly comments the basis of administration and control of accounting documents.			
Correctly uses of recyclable material in filing.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Elaborate commercial documents of common use, as well as, securities.	Elaborates commercial documents of common use, as well as, securities.	Identifies the concept and requirements of documentation and securities.	Knowledge	Clearly identifies the concept and requirements of documentation and securities.
		Diagrams the common documents and securities.	Performance	Correctly diagrams common documents and securities.
		Completes models for different commercial documents.	Performance	Properly completes models for different commercial documents.
		Comments about inscription and legalization of books and invoice.	Knowledge	Effectively comments about inscription and legalization of books and invoice.
Create payrolls for the companies.	Creates payrolls for the companies.	Explains social securities contributions and applicable deductions to payroll.	Performance	Rightly explains social securities contributions and applicable deductions to payroll.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Recognizes procedures to make payroll in accounting.	Performance	Adequately recognizes procedures to make payroll in accounting.
		Designs a payroll.	Product	Rightly designs a payroll.
Demonstrate mastery in administration and organization of documents and securities.	Demonstrates mastery in administration and organization of documents and securities.	Comments the basis of the administration and control of accounting documents.	Knowledge	Clearly comments the basis of administration and control of accounting documents.
		Uses recyclable material in filing.	Product	Correctly uses recyclable material in filing.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Banking.

Purpose: Discriminate the importance of banking in the economy.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORMS THE STANDARDS

	Classification
Clearly recognizes the national bank history, function, services and classification.	Specific
Correctly contrasts between a public bank and private bank.	Specific
Correctly mentions the concept, history and importance of the National Stock Market correctly.	Specific
Rightly enumerates the functions of the National Stock Market.	Specific
Properly explains the operating form of the National Stock Market.	Specific
Efficiently mentions the theoretical concept of financing and its importance as a discipline.	Specific
Adequately recognizes the functions and objectives of Financial Administration.	Specific
Clearly identifies the Institutions and Financial markets in the managerial environment.	Specific
Properly explains the importance of financing in the managerial environment and financial markets.	Specific

Competency elements:

Indexes	Title of the element
7-1	Discriminate the importance of banking in the economy.

Performance Criteria:

1. Explain the antecedents and elements that make up the national banking system.
2. Explain the operation of the National Stock Market.
3. Interpret the importance of financing in the company.

Application field:

Category	Class
Services	Provision of Technical Education Services

Performance evidence:

1. Recognizes the national bank history, function, services and classification.
2. Contrasts between a public bank and private bank.
3. Explains the form of operating of the National Stock Market.
4. Recognizes the functions and objectives of Financial Administration.
5. Explains the importance of financing in the managerial environment and financial markets.

Knowledge evidence:

1. Mentions the concept, history and importance of the National Stock Market.
2. Enumerates the functions of the National Stock Market.
3. Mentions the theoretical concept of financing, and as a discipline.
4. Identifies the Institutions and Financial markets in the managerial environment.

Sector: Commercial and Services	Program: Accounting
Subject-area: Administration and financial contexts	Grade: Tenth
Study Block: Banking	Time: 18 hours
Purpose: Discriminate the importance of banking in the economy.	

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Explain the antecedents and elements that make up the national banking system.	<p>National banking:</p> <ul style="list-style-type: none"> • Concept, importance • The bank function <p>Brief history of the Banking in Costa Rica:</p> <ul style="list-style-type: none"> • First attempts. • Banco Anglo. Costarricense (bankruptcy.) • Banco Nacional de Costa Rica. • Banco La Unión (BCR). 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Explains the national bank history, function, services and classification. • Differentiates between a public bank and private bank. 	<ul style="list-style-type: none"> • Honesty as a decisive factor for good relationships in the workplace. 	<ul style="list-style-type: none"> • Explains the antecedents and elements that compose national banking system.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Banco Crédito Agrícola de Cartago. • Legal decree of Bank Nationalization. • Banco Central de Costa Rica. • Banco Popular y de Desarrollo Comunal. <p>Private banks.</p> <p>Classification of banks:</p> <ul style="list-style-type: none"> • According to those who are proprietors. • Multilateral or International. • Public and private. • Banks. 	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Recognizes the national bank history, function, services and classification. • Contrasts between a public bank and private bank. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Banks according to their activity in Costa Rica:</p> <ul style="list-style-type: none"> • Central. • Commercial. • Popular. • Cooperative. <p>Banks according to the function that they carry out and the procedure to get international loans:</p> <ul style="list-style-type: none"> • Creditors. • Agents. <p>Services offered by the banks:</p> <ul style="list-style-type: none"> • Plataform. • Automatic cashiers. 			

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Types:</p> <ul style="list-style-type: none"> • Banco de Fomento y Desarrollo Internacional. • Banco de Importaciones y Exportaciones. • Asociación Aseguradora. • Crédito externo. • Agencia Internacional para el Desarrollo. 			
<p>2.Explain the operation of the National Stock Market.</p>	<p>National Stock Market (NSM):</p> <ul style="list-style-type: none"> • Concept. • Importance. • History and evolution. • Functions. • Operation. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Evocates the concept, history and importance of the NSM. • Describes the functions of NSM. 	<ul style="list-style-type: none"> • Honesty as a decisive factor for good relationships in the workplace. 	<ul style="list-style-type: none"> • Explains the operation of the National Stock Market.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Organizational structures. • Primary markets. • Secondary markets. • Stockholders. 	<ul style="list-style-type: none"> • Analyses the operating form of NSM. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Mentions the concept, history and importance of the NSM. • Enumerates the functions of NSM. • Explains the operating form of NSM. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
<p>3. Interpret the importance of financing in company.</p>	<p>Finances as a discipline.</p> <p>Financial Administrative Function.</p> <p>Objective of Financial Administrator.</p> <p>Main activities of Financial Administrator.</p> <p>Institutions and Financial Markets.</p> <p>The finances and the managerial setting.</p> <p>The importance of finances in financial markets</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Discusses about theoretical concept of finances, and its importance as a discipline. • Characterizes functions and objectives of Financial Administration. • Describes Institutions and Financial markets in the managerial environment. • Interprets the importance of the finances in the managerial environment and financial markets. 	<ul style="list-style-type: none"> • Interest for honesty as a decisive factor of good health. 	<ul style="list-style-type: none"> • Interprets the importance of financing in a company.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Financial entities and finances management.</p> <p>The banks and the managerial finances.</p>	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Mentions theoretical concept of finances, and its importance as a discipline. • Recognizes the functions and objectives of Financial Administration. • Identifies the Institutions and Financial markets in the managerial environment. • Explains the importance of financing in the managerial environment and financial markets. 		

PRACTICES AND CHECKLISTS			
PRACTICE DEVELOPMENT			
STUDY BLOCK : Banking		PRACTICE N° 1	
Purpose:			
Scenario: classroom		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures
<p>Teacher:</p> <ul style="list-style-type: none"> • Explains the national bank history, function, services and classification. • Differences between a public bank and private bank. • Evocates the concept, history and importance of the NSM. • Describes the functions of the NSM. • Analyzes of the form of operating of NSM. • Discusses about theoretical concept of finances, and its importance as a discipline. • Characterizes functions and objectives of Financial Administration. • Describes Institutions and Financial markets in the managerial environment. • Interprets the importance of financing in the managerial environment and financial markets.

RECOMMENDED CHECKLIST:	Date:
Student's name:	
Instructions: These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.	

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Clearly recognizes the national bank history, function, services and classification.			
Correctly contrasts between a public bank and private bank.			
Correctly mentions the concept, history and importance of the National Stock Market.			
Rightly enumerates the functions of the National Stock Market.			
Properly explains the operating form of the National Stock Market.			
Efficiently mentions the theoretical concept of financing and its importance as a discipline.			
Adequately recognizes the functions and objectives of Financial Administration.			
Clearly identifies the Institutions and Financial markets in the managerial environment.			
Properly explains the importance of financing in the managerial environment and financial markets.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Explain the antecedents and elements that make up the national banking system.	Explain the antecedents and elements that make up the national banking system.	Recognizes the national bank history, function, services and classification.	Performance	Clearly recognizes the national bank history, function, services and classification.
		Contrasts between a public bank and private bank.	Performance	Correctly contrasts between a public bank and private bank.
Explain the operation of the National Stock Market.	Explain the operation of the National Stock Market.	Mentions the concept, history and importance of the National Stock Market.	Knowledge	Correctly mentions the concept, history and importance of the National Stock Market.
		Enumerates the functions of the National Stock Market.	Knowledge	Rightly enumerates the functions of the National Stock Market.
		Explains the operating form of the National Stock Market.	Performance	Properly explains the operating form of the National Stock Market.
Interpret the importance of financing in company.	Interprets the importance of financing in company.	Mentions the theoretical concept of financing and its importance as a discipline.	Knowledge	Efficiently mentions the theoretical concept of financing and its importance as a discipline.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Recognizes the functions and objectives of Financial Administration.	Performance	Adequately recognizes functions and objectives of Financial Administration.
		Identifies the Institutions and Financial markets in the managerial environment.	Knowledge	Clearly identifies Institutions and financial markets in the managerial environment.
		Explains the importance of financing in the managerial environment and financial markets.	Performance	Properly explains the importance of financing in the managerial environment and financial markets.

EDUCACIÓN TÉCNICA PROGRAMA DE ESTUDIO



INGLES PARA LA COMUNICACIÓN

DÉCIMO, UNDÉCIMO Y DUODÉCIMO
PARA LAS ESPECIALIDADES TÉCNICAS

English classes have given me confidence in the four skills, no matter what profession I choose!

“Al desarrollo por la educación”

M.Ed. Lizzette M. Vargas Murillo
Asesora Nacional de Inglés

SAN JOSÉ- COSTA RICA
SEPTIEMBRE, 2009

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ANNEX 1

PORTFOLIO OF EVIDENCE

1. CONCEPT

A portfolio of evidence is the collection of evidence which assesses a student's work in order to show what he/she has achieved in each subject area according to the Technical Job Competency Standards.

It is a file of evidence made by a student who is guided by a teacher. This tool helps to organize the student's evidence complied during the evaluation process and assessment of real jobs to demonstrate his/her competence. The analysis of evidence determines the student's efforts and achievements in a variety of subject areas.

This feature allows the teacher to have a complete collection of tools for verifying evidence of learning compared to specifications in the Technical Competency Standards of each study block. Thus, the teacher is able to judge whether all the information gathered represents the student's ability.

2. ADVANTAGES

- Allows for a broader and deeper vision of a student's achievements, strengths, and weaknesses
- Promotes student / teacher participation in monitoring and evaluating their own teaching-learning process which prepares the student to make effective decisions
- Provides feedback on the teaching- learning process in order to make constant improvements
- Encourages processes, such as data collection, systematization, evaluation, and decision making

3. USES AND APPLICATIONS

For teachers

- It allows for decision-making according to each student's characteristics
- Helps monitor the student's progress and learning results
- Enables the development of a training process, which constantly develops individual abilities

For students

- Allows for active and responsible participation in the development of their knowledge, skills, and abilities
- Develops the self-evaluation processes, learning results, and performance criteria suggested for each study block

4. STRATEGIES

Elements to consider when building a portfolio of evidence :

Direct Evidence

- Practices
- Checklists, observation sheets, rating scales
- Product

Indirect evidence

- Reports
- Projects

Additional Evidence

- Interviews (oral questions)
- Questionnaires
- Tests
- Simulations

It is important to remember that the portfolio of evidence is a means to gather information which then permits an accurate decision of the teacher. Therefore it is necessary to:

- design a simple low cost construction model for the student
- explain the basic rules for building the portfolio to the students at the beginning of the school year
- provide a written report to parents about the importance of the portfolio in the assessment process
- define rules regarding portfolio use and handling by both students and teachers.

The portfolio of evidence may be different in content and presentation, but should be standardized so that:

- teachers have a clear idea of the required elements in order to be able to give an opinion about the student's competency. It is important to design a complete organizational structure related to the portfolio.
- it allows the student to use it as a personal tool to reflect his/her creativity.

5. PORTFOLIO COMPONENTS

It is recommended that the portfolio of evidence contain at least the following elements:

- FRONT PAGE
- CONTENTS
- GENERAL INFORMATION
 - Name of Technical High School
 - Name of the program
 - Grade
- GENERAL INFORMATION ABOUT THE SUBJECT AREA
 - Name of the subject area
 - Name of the teacher
 - Number of hours
- GENERAL INFORMATION ABOUT THE STUDENT
 - Name
 - Home address
 - Phone numbers (home, cell, others)
 - E-mail
 - Parents' names
 - Parents' phones
- ACADEMIC BACKGROUND

- Courses
- Internship
- Company Practices

- DIAGNOSIS

- Tests
- Questionnaires
- Interviews

- EVALUATION

- Description of the evaluation requirements for the subject area to be explained by the teacher at the beginning of the school year

- EVIDENCE

- Knowledge

- Questionnaires
 - Written tests

- Performance

- Laboratory practices or workshop
 - Performance tests

- Product

- Samples of developed tasks
 - Checklist

- EVALUATION TOOLS

- Classwork - only the rubrics or checklists
 - Extraclass work - only the rubrics or checklists

- PORTFOLIO TOOLS
-Checklist sheets or rubrics used by teachers for portfolio assessment.
- OTHER RELEVANT MATERIALS.

6. PORTFOLIO REVIEW EVIDENCE

The teacher should set a timetable to periodically check the portfolio and this schedule should be given to students at the beginning of the course.

Tools must be designed specifically for portfolio assessment in order to perform this task objectively. This information, once implemented, will be given to the student to put into his/her portfolio of evidence.

7. STEPS TO DESIGN ENGLISH SUBJECT AREA OF PORTFOLIO OF EVIDENCE (FOR ENGLISH TEACHERS ONLY)

- Teachers must follow the previous portfolio building guidelines.
- Teachers must remember that English is other subject area that should be included in the same portfolio of evidence (there is not need to have an extra portfolio for English)
- For the English subject area you must have an introduction and then the four sections properly labeled for each skill: listening, speaking, reading and writing.
- Teachers and students should include only assessment rubrics which demonstrate the evidence of language learning in each skill as well as meaningful activity reports, documents, or other projects.
- There should be a brief description of the process and the evaluation the teacher uses, generally there are three types of evaluation: one from the teacher, the second is peer assessment (as feedback to improve the quality of work performance) and third self-assessment. The number one and three are mandatory, the second is optional.
- Remember that the teacher should sit continuously with the student to monitor student progress, providing feedback of the teaching-learning process and ongoing evaluation of the performance of the student. Creativity is essential in this process.
- It is important that teachers develop a holistic scale to assess all four sections of the portfolio as a whole.

8. WHAT KIND OF DOCUMENTS AND PAPERS ARE INCLUDED IN THE ENGLISH SECTION OF THE PORTFOLIO?

- It should include a checklist for evaluating class work, extra class work, applied tests, the holistic scale.
- Rubrics of listening, speaking, reading, writing as evidence: for example; writing samples, lists of books that have been read by students, recordings and student's favorite assignments or any work that illustrates the competence acquisition in a particular skill.
- Portfolio is usually associated with written language, but can also include recordings with examples of oral production.
- The portfolio should not be converted to a file containing a group of papers, but must include reflections of the students themselves and teachers. Any information that serves to achieve a good assessment should be taken into account. With the use of portfolios is encouraging change in classroom practices with improvements in assessment and motivation and participation of students in their learning.
- Every work included in the portfolio should be dated with a brief description of why it is included, or any relevant comments.
- For practical reasons the number of jobs in the portfolio should be limited to facilitate review and evaluation.

**MINISTRY OF PUBLIC EDUCATION
TECHNICAL EDUCATION DEPARTMENT
TECHNICAL HIGH SCHOOL**

PORTFOLIO OF EVIDENCE

STUDENT:

DATE AND PLACE

CONTENTS

PORTFOLIO OF EVIDENCE

TECHNICAL HIGH SCHOOL:	
Program:	
Grade:	
Subject area:	
Study block:	
Number of hours:	

Student's name and last name:

RESUME

PERSONAL INFORMATION	
• Name:	
• Birthdate:	
• Address:	
• Phone number:	
• E-mail:	
• Parents` names:	
• Parents' phone and address:	

ACADEMIC BACKGROUND	
• Elementary School:	
• High School:	
• Courses:	<ol style="list-style-type: none">1.2.

INTERNSHIPS AND PRACTICE IN COMPANIES
Company:
Address:
Phone number:
Activities:

EVIDENCE

The following sheets are the necessary evidence to demonstrate student's competency.

Each evidence (knowledge, performance, and product) is included in the table of contents.

LEARNING RESULTS COMPARISON SHEET

Study Block:					
Title:					
Purpose:					
Learning Results	Performance Criteria	Evidence	Competent		
			Yes	Not yet	
Student`s name:			Signature:		
Teacher`s name: Place and date:			Signature:		

CONCLUSIONS

Observations:

1. After checking the evidence presented by(student's name) and the comparison with the learning results, it can be stated:

For the learning result(write the learning result), it is demonstrated that ...

Recommendations:

These recommendations should go in both directions according to the student's assessment:

- A. Validation of the scope of learning results according to findings
- B. Recommended improvement measures, specifying the student's weaknesses and possible teaching strategies to improve the results: from participating in a specific activity, receiving reinforcement from the teacher, doing more practices to submitting evidence to demonstrate the development of the required knowledge, skills, or ability