

SECTOR:
COMMERCIAL AND SERVICES

PROGRAM
ACCOUNTING

CURRICULAR DESIGN ON COMPETENCY BASED-EDUCATION

HIGH-RANKING AUTHORITIES

Dr. Leonardo Garnier Rímolo
Minister of Public Education

MSc. Dyalah Calderón de la O.
Public Education Academic Vice-Minister

MSc. Silvia Víquez Ramírez
Public Education Administrative Vice-Minister

MBA. Mario Mora Quirós
Planning and Regional Coordination Vice-Minister

General Management of Technical Education and Entrepreneurial Abilities
Ing. Fernando Bogantes Cruz
Director

Technical Education Department
Ing. Gerardo Ávila Villalobos
Chief Department

MSc. Damaris Foster Lewis
Chief Curricular Section

May, 2011

Program approved by the “Consejo Superior de Educación” in session 37-2011, act 04-37-11 from 31-10-2011

SECTOR:
COMMERCIAL AND SERVICES

PROGRAM:
ACCOUNTING

DESIGNED BY

MSc. Jennorie Méndez Contreras
Accounting National Advisor

MSc. Maricel Cox Alvarado and M.Ed. Lizzette Vargas Murillo
English National Advisors



ELEVENTH GRADE

Revised by:
MSC. Damaris Foster Lewis
Curricular Section Chief

May, 2011
San José, Costa Rica

Corrections were made in this Study Program in October 2011, according to session 32-2011, act 03-33-2011 from September 26th, 2011

May, 2011
San José, Costa Rica

Corrections were made in this Study Program in October 2011, according to session 32-2011, act 03-33-2011 from September 26th, 2011

"Al desarrollo por la educación"

CONTENTS

Acknowledgement	4
Presentation of Fundamentals	5
Rationale	7
Teaching Guidelines	10
Cross Curricular Themes	14
Competency Based Education	20
Assessment Guidelines	22
Teachers` planning	25
Technical Professional Profile.	26
Technical Occupational Profile	27
Program Objectives	29
Curricular Structure	30
Curricular Framework	31
Curricular Map	40
Subject area: Accounting	91
Subject area: Manufacturing management	229
Subject area: Contexto legal	316
Subject area: English for communication	404
Bibliography	405
Annexes	414

"Al desarrollo por la educación"

ACKNOWLEDGEMENT

The Ministry of Public Education and the Department of Technical Education deeply appreciate the valuable contributions of many professionals who gave advice for the development of the Accounting Advisory. They contributed to the improvement of this Study Program with the pertinent upgrades and with the indispensable requirements in accounting techniques in order to help students successfully finish this Program which satisfies the educational possibilities in the Technical Professional Schools and provides labor opportunities for the students.

The significant technical and methodological contribution of professionals is recognized:

Licda. María Gabriela Salas Aguirre - Hotel Los Sueños Marriott

Lic. Henry – Certified Public Accountant, member of the Industria, Commercial and Institutional Accountants Guild and the companies

- Procter & Gamble
- Intel
- Baxter International
- Ameritas Group
- British American Tabbaco
- Dole Shared Services Ltd.
- Hewlett Parckard Centro America Cac Ltda.

In particular, we appreciate the contribution of MSc. Vanessa Gibson, coordinator of *Coordinación de Iniciativas para el Desarrollo* (Initiatives Development Coordination) CINDE for her support in the development of this study program that will be taught by accounting teachers.

Special thanks to the Volunteering Program for Retired Professors from Massachusetts Institute of Technology (MIT), mainly to Ms. Seymour and Mr. Cameron Smith for their suggestions and translations.

We also are grateful to Ms. Norma S. Merrett and Mr. Perry Miller for their work and recommendations in proofreading this program, and particularly for encouraging English Technical Advisors to the best we can be as professionals in our jobs.

Finally, special thanks to Costa Rica Multilingüe for its efforts to encourage Costa Ricans to communicate in many languages, and to make the concept of “multilingual” a reality in our country.

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:

- 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.
- 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.
- 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.

"Al desarrollo por la educación"

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.

"Al desarrollo por la educación"

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.

"Al desarrollo por la educación"

- 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

MSc. Priscilla Arce León. DANEA.

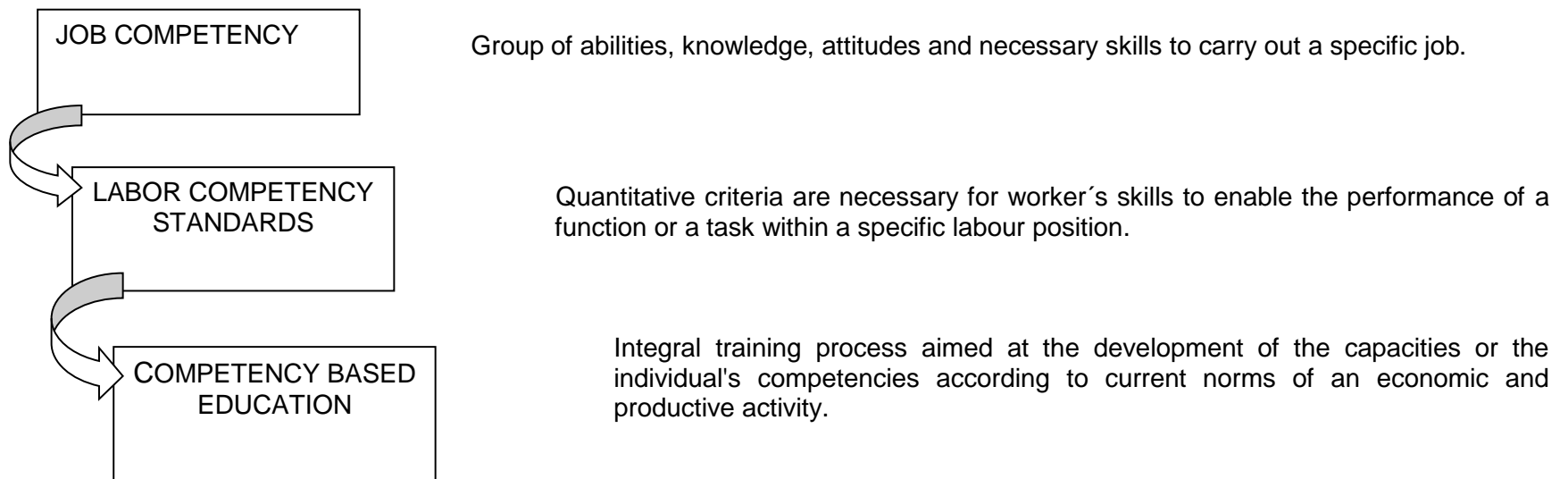
MSc. Viviana Richmond. (Human Sexuality Integral Education Department)

MSc. Mario Segura Castillo. (Educational Evaluation Department)

MSc. Carlos Rojas Montoya. (Environmental Education Department)

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:												

"Al desarrollo por la educación"

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.

"Al desarrollo por la educación"

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

"Al desarrollo por la educación"

**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	40		

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</u> H
	Communicating effectively and giving presentations.	20 H	Making telephone arrangements.	24 H	Total	50 H
	Raising economic success	<u>20</u> H	Entertaining	<u>24</u> H		
	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

	<p>Sistemas contables. (48 horas)</p>	<ul style="list-style-type: none"> • Explicar la estructura general de los sistemas contables. • Elaborar sistemas contables aplicados a entidades comerciales y de servicios.
	<p>Prevención de legitimación de capitales. (32 horas)</p>	<ul style="list-style-type: none"> • 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.
	<p>Conocimiento empresarial en negocios. (40 horas)</p>	<ul style="list-style-type: none"> • 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
<p>English for communication</p>	<p>Describing company furniture, equipment and tools.</p> <p>20 hours</p>	<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	Cognitive Target: 6 Interprets and communicates information about: daily activities at home, school and job. Daily routines. Hours: 20 hours	<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)	<ul style="list-style-type: none"> • 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)	<ul style="list-style-type: none"> • 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	STUDY BLOCK	LEARNING RESULTS
Manufacturing management	Variations in cost element. (18 hours)	<ul style="list-style-type: none"> • Explain causes of variation of cost element for making decisions. • Calculate three elements of cost variation.
	Continuous departmental process costs. (42 hours)	<ul style="list-style-type: none"> • 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.
Normativa legal contable	Leyes conexas a la labor contable. (20 horas)	<ul style="list-style-type: none"> • Reconocer los alcances de las leyes conexas que inciden en la gestión contable. • Elaborado un cartel de licitación.
	Legislación mercantil. (24 horas)	<ul style="list-style-type: none"> • 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.

SUBJECT AREA

STUDY BLOCK

LEARNING RESULTS

Legislación aduanera.
(24 horas)

- 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

Legislación laboral.
(56 horas)

- 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.

**Normativa legal
contable**

SUB – ÁREA	UNIDAD DE ESTUDIO	RESULTADO DE APRENDIZAJE
Normativa legal contable		<ul style="list-style-type: none"> • 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.
	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

- Recognize between the companies' internal telephone techniques and customer service.

13. How to deal with the foreign accent
Hours: 4 hours

- Apply at least one effective alternative technique for avoiding mistakes.

14. Escape from voice mail jail.
Hours: 4 hours

- Practice six techniques on how to leave an effective voice mail message.

15. Telesales tips form To A to Z
Hours: 4 hours

- 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**

Budget

Statistics
(40 hours)

- 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
<p>English for communication</p>	<p>Travel. 10 hours</p>	<p>Cognitive Target: 4 Interprets and communicates information about travelling. 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	<p>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</p>	<ul style="list-style-type: none"> • 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

ELEVENTH GRADE

Accounting XI

Description

This subject area deals with the theoretical-practical aspects of accounting during 10 hours weekly for a total of 400 hours in a school year. It covers integrated areas of human growth known as, cognitive, psychomotor, and socio-affective, to facilitate the integral formation of the student through a dynamic teaching - learning process. The programmatic contents included in this subject area are: accounting for cash control, accounting for control accounts receivable and payable, accounting for inventory control, accounting control for negotiable titles, accounting control for deferred assets, accounting control for intangible assets, accounting control for property, plant and equipment, accounting control for contingent and deferred liabilities, and deferred control of the owner's equity.

In the subject area of accounting, accounts are essential in the statement of financial position and are thoroughly analyzed in a stimulating working environment. It also intends to enhance both the moral and ethical values and the application of regulations established by society so that the student can receive the appropriate formation to perform well in the context of a company. It is important to point out that the national current regulations that rule this program are NIIF's and the international current regulations are U.S.GAP and J.D.EDWARDS, according to the Association of Public Accountants of Costa Rica (Colegio de Contadores Públicos de Costa Rica). As a result, teachers must be updating to meet the evolving changes of their field. The student will become informed about international regulations.

GENERAL OBJECTIVES

1. Register cash.
2. Register receivable and payable accounts.
3. Register inventories.
4. Register negotiable titles.
5. Register deferred assets.
6. Register intangible assets.
7. Register property, place and equipment.
8. Register contingent and deferred liabilities.
9. Register owner's equity (patrimony).
10. Apply Entrepreneurial Didactic Management.
11. Mention different regulations used at international level.

DISTRIBUTION OF STUDY BLOCKS

Accounting

Study Blocks	Name	Time in hours	Study block per weeks
I	Accounting for cash control	20	2
II	Accounting for control accounts receivable and payable	40	4
III	Accounting for inventory control	30	3
IV	Accounting control for negotiable titles	30	3
V	Accounting control for deferred assets	20	2
VI	Accounting control for Intangible assets	30	3
VII	Accounting control for property, plant and equipment	40	4
VIII	Accounting control for contingent and deferred liabilities	30	3
IX	Accounting control for owner's equity (patrimony)	80	8
X	Entrepreneurial Didactic Management	80	8
	TOTAL	400	40

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Accounting for cash control

Purpose: Analyze cash entries, register, valuation and presentation in the financial statements based on standard norms.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly defines technical cash vocabulary.	Specific
Correctly enumerates documents used in current and debit accounts and functions.	Specific
Properly elaborates study cases about accounting records of transactions and bank reconciliations on current and debit accounts and adjusting entries.	Specific
Effectively explains operations and transactions that are given with general cash accounts.	Specific
Rightly explains petty cash custodian functions, their responsibilities and the documents used in transaction.	Specific
Adequately elaborates study cases about petty cash transactions.	Specific
Efficiently establishes cashier's tasks and responsibilities.	Specific
Clearly identifies cash operating and controlling procedures.	Specific
Correctly defines concepts related to security systems and equipment.	Specific
Properly elaborates cash transactions, records in foreign currencies and cash accounts presented in financial statements.	Specific
Rightly applies electronic worksheet or accounting software as a tool for cash accounting control.	Specific

Competency elements

References	Title of the element
1 – 1	Accounting for cash control based on standards.

Performance Criteria:

1. Analyzes cash entries, register, valuation and presentation in the financial statements based on norms.
2. Uses an electronic worksheet or accounting software for registering and cash control.

Application field:

Category	Class
Services	Provision of Technical Education services

Performance evidence:

1. Explains operations and transactions that are given with general cash accounts.
2. Explains petty cash custodian functions, their responsibilities and the documents used in transaction.

Product evidence:

1. Elaborates study cases about accounting records of transactions and bank reconciliations on current and debit accounts and adjusting entries.
2. Elaborates study cases about petty cash transactions.
3. Elaborates cash transactions, records in foreign currencies and cash accounts presented in financial statements.
4. Applies electronic worksheet or accounting software as a tool for cash accounting control.

Knowledge evidence:

1. Defines technical cash vocabulary.
2. Enumerates documents used in current and debit accounts and functions.
3. Establishes cashier's tasks and responsibilities.
4. Identifies cash operating and controlling procedures.
5. Defines concepts related to security systems and equipment.

Sector: Commercial and Services	Program: Accounting
Subject Area: Accounting	Grade: Eleventh
Study block: Accounting for Cash Control	Time: 20 hours
Purpose: Analyze cash entries, register, valuation, and presentation in the financial statements based on standards.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Analyze cash entries, register, valuation, and presentation in the financial statements based on standards.	Definition and importance of: <ul style="list-style-type: none"> • Cash • Banks • Petty cash • Cash proof • Treasury • Current Accounts • Debit Accounts • General Cash Used documents: <ul style="list-style-type: none"> • Functions • Current account • Debit accounts • Electronic accounts 	<u>Teacher:</u> <ul style="list-style-type: none"> • Defines technical cash vocabulary. • Enumerates documents used in current and debit accounts and functions. • Elaborates study cases about accounting records of transactions and bank reconciliation's on current and debit accounts and adjusting entries. 	<ul style="list-style-type: none"> • Awareness of the importance of a control system of cash 	<ul style="list-style-type: none"> • Analyzes cash entries, register, valuation, and presentation in the financial statements based on standards.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Accounting record of transactions with:</p> <ul style="list-style-type: none"> • Current accounts • Debit accounts <p>Bank conciliation and adjusting entries.</p> <ul style="list-style-type: none"> • Adjusted balance • from books to bank • from banks to books • Adjusting entries <p>Fund of general cash and complementary operations:</p> <ul style="list-style-type: none"> • Definition and importance • In cash operations • On credit operations • Transactions with credit and debit cards • Recoveries • Payments 	<ul style="list-style-type: none"> • Explains operations and transactions that are given with general cash accounts. • Explains petty cash custodian functions, their responsibilities and the documents used in transaction. • Elaborates study cases about petty cash transactions. • Establishes cashier's tasks and responsibilities. • Identifies cash operating and controlling procedures. • Defines concepts related to security systems and equipment. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Petty cash fund:</p> <ul style="list-style-type: none"> • Concept and importance • The custodian and responsibilities • Documentation (voucher, petty cash voucher, refund formulas) • Petty cash transactions (Creation, refunds, cash proof, adjusting entries for closing accounts, decreases, increases, settlement) • Treasury functions 	<ul style="list-style-type: none"> • Elaborates cash transactions, records in foreign currencies and cash accounts presented in financial statements. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Defines technical cash vocabulary. • Enumerates documents used in current and debit accounts and functions. • Elaborates study cases about accounting records of transactions and bank reconciliations on current and debit accounts and adjusting entries. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>The cashier:</p> <ul style="list-style-type: none"> • Cashier's tasks and responsibilities • Identification forms for processing (natural person (national - foreigners)) and corporate person • Cash procedures (operating and controlling) • Closing cash entries <p>Security systems:</p> <ul style="list-style-type: none"> • Safe deposit box • Allotment systems • Cameras - Alarms • Microfilm - Insurance • Vaults 	<ul style="list-style-type: none"> • Explains operations and transactions that are given with general cash accounts. • Explains petty cash custodian functions, their responsibilities and the documents used in transaction. • Elaborates study cases about petty cash transactions. • Establishes cashier's tasks and responsibilities. • Identifies cash operating and controlling procedures. • Defines concepts related to security systems and equipment. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Cash in foreign currencies</p> <ul style="list-style-type: none"> • Cash transactions in foreign currencies and updating the amount in petty cash, current accounts, and general cash fund and debit card • Adjusting entries for differential swap • Presentation of cash in national and foreign currencies in the financial statements and footnotes <p>Current Regulations: National, International</p>	<ul style="list-style-type: none"> • Elaborates cash transactions, records in foreign currencies and cash accounts presented in financial statements. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
2. Use an electronic worksheet or accounting software for registering and cash control.	Electronic worksheet Accounting Software	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Uses electronic worksheet or accounting software as a tool for cash accounting control. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Applies electronic worksheet or accounting software as a tool for cash accounting control. 	<ul style="list-style-type: none"> • Awareness about importance of controlling system of cash 	<ul style="list-style-type: none"> • Uses an electronic worksheet or accounting software for registering and cash control.

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

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures
<p>Teacher:</p> <ul style="list-style-type: none"> • Defines technical cash vocabulary. • Enumerates documents used in current and debit accounts and functions. • Elaborates study cases about accounting records of transactions and bank reconciliations on current and debit accounts and adjusting entries. • Explains operations and transactions that are given with general cash accounts. • Explains petty cash custodian functions, their responsibilities and the documents used in transaction. • Elaborates study cases about petty cash transactions. • Establishes cashier's tasks and responsibilities. • Identifies cash operating and controlling procedures. • Defines concepts related to security systems and equipment. • Elaborates cash transactions, records in foreign currencies and cash accounts presented in financial statements. • Uses electronic worksheet or accounting software as a tool for the cash accounting control.

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 technical cash vocabulary.			
Correctly enumerates documents used in current and debit accounts and functions.			
Properly elaborates study cases about accounting records of transactions and bank reconciliations on current and debit accounts and adjusting entries.			
Effectively explains operations and transactions that are given with general cash accounts.			
Rightly explains petty cash custodian functions, their responsibilities and the documents used in transaction.			
Adequately elaborates study cases about petty cash transactions.			
Efficiently establishes cashier's tasks and responsibilities.			
Clearly identifies cash operating and controlling procedures.			
Correctly defines concepts related to security systems and equipment.			
Properly elaborates cash transactions, records in foreign currencies and cash accounts presented in financial statements.			
Rightly applies electronic worksheet or accounting software as a tool for cash accounting control.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Analyze cash entries, register, valuation, and presentation in the financial statements based on standards.	Analyzes cash entries, register, valuation, and presentation in the financial statements based on standards.	Defines technical cash vocabulary.	Knowledge	Clearly defines technical cash vocabulary.
		Enumerates documents used in current and debit accounts and functions.	Knowledge	Correctly enumerates documents used in current and debit accounts and functions.
		Elaborates study cases about accounting records of transactions and bank reconciliations on current and debit accounts and adjusting entries.	Product	Properly elaborates study cases about accounting records of transactions and bank reconciliations on current and debit accounts and adjusting entries.
		Explains operations and transactions that are given with general cash accounts.	Performance	Effectively explains operations and transactions that are given with general cash accounts.
		Explains petty cash custodian functions, their responsibilities and the documents used in transaction.	Performance	Rightly explains petty cash custodian functions, their responsibilities and the documents used in transaction.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Elaborates study cases about petty cash transactions.	Product	Adequately elaborates study cases about petty cash transactions.
		Establishes cashier's tasks and responsibilities.	Knowledge	Efficiently establishes cashier's tasks and responsibilities.
		Identifies cash operating and controlling procedures.	Knowledge	Clearly identifies cash operating and controlling procedures.
		Defines concepts related to security systems and equipment.	Knowledge	Correctly defines concepts related to security systems and equipment.
		Elaborates cash transactions, records in foreign currencies and cash accounts presented in financial statements.	Product	Properly elaborates cash transactions, records in foreign currencies and cash accounts presented in financial statements.
Use an electronic worksheet or accounting software for registering and cash control.	Uses an electronic worksheet or accounting software for registering and cash control.	Applies electronic worksheet or accounting software as a tool for cash accounting control.	Product	Rightly applies electronic worksheet or accounting software as a tool for cash accounting control.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Accounting for control accounts receivable and payable.

Purpose: Analyze accounts receivable and payable entries, register, valuation and presentation in the financial statements based on standards.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly names the importance of accounts receivable for companies.	Specific
Correctly contrasts accounts receivable based on nature and origin.	Specific
Properly elaborates register, valuation, and presentation in financial statements.	Specific
Effectively recognizes methods for establishing of an uncollectible account.	Specific
Rightly distinguishes method for cancellation of an uncollectible account and calculating forms.	Specific
Adequately calculates factoring in managerial financing means.	Specific
Efficiently registers transactions in a foreign currency and application with account receivable almost shown in the account in the financial statements and related to operations with corresponding footnotes.	Specific
Clearly reviews theoretical mortgages concept and notes receivable and the importance for companies.	Specific
Correctly calculates discounts on mortgages and notes receivable with interest included, accrued, on balance, payments, trustee, chattel, and mortgage, in interest dates, and closing and payments.	Specific
Properly diagrams the process of establishing a judicial collection and protest on mortgages and notes receivable.	Specific
Effectively calculates notes receivable with non included interest on transaction in foreign currencies and operatios shown in financial statements and related to operations with corresponding footnotes.	Specific
Adequately lists the concept and importance of accounts payable.	Specific
Efficiently enumerates accounts payable.	Specific
Rightly solves payable accounts transactions in foreign currencies and shown in financial statements related	Specific

to operations with corresponding footnotes.

Adequately names concept and importance of notes and payable mortgages.

Specific

Correctly elaborates notes and payable mortgages transactions in foreign currencies and operations shown in financial statements with the corresponding footnotes.

Specific

Adequately applies electronic worksheet or accounting software as a tool in accounting control of receivable and payable accounts.

Specific

Competency elements

References	Title of the element
2 – 1	Accounting for accounts receivable and payable based on standards.

Performance Criteria:

1. Analyzes account to charge, register, valuation and presentation in according to standards.
2. Analyzes accounts to pay, register, valuation and presentation in financial statements in relation to standards.
3. Register documents to pay and payable mortgages for short and long term.
4. Uses spreadsheet and specific accounting software for control accounts to charge and documents to pay.

Application field:

Category	Class
Services	Provision of Technical Education services

Performance evidence:

1. Contrasts accounts receivable based on nature and origin.
2. Recognizes methods for establishing of an uncollectible account.
3. Diagrams the process establishing a judicial collection and protest on mortgages and notes receivable.

Product evidence:

1. Elaborates register, valuation, and presentation in financial statements.
2. Calculates factoring in managerial financing means.
3. Registers transactions in a foreign currency and application with account receivable almost shown in the account in the financial statements and related to operations with corresponding footnotes.
4. Calculates discounts on mortgages and notes receivable with interest included, accrued, on balance, payments, trustee, chattel, and mortgage, in interest dates, and closing and payments.
5. Calculates notes receivable with non included interest on transaction in foreign currencies and operations shown in financial statements and related to operations with corresponding footnotes.
6. Solves payable accounts transactions in foreign currencies and shown in financial statements related to operations with corresponding footnotes.
7. Elaborates notes and payable mortgages transactions in foreign currencies and operations shown in financial statements with the corresponding footnotes.
8. Applies electronic worksheet or accounting software as a tool in accounting control of receivable and payable accounts.

Knowledge evidence:

1. Names the importance of accounts receivable for companies.
2. Distinguishes method for cancellation of an uncollectible account and calculating forms.
3. Reviews theoretical mortgages concept and notes receivable and the importance for companies.
4. Lists the concept and importance of accounts payable.
5. Enumerates accounts payable.
6. Names concept and importance of notes and payable mortgages.

Sector: Commercial and Services	Program: Accounting
Subject Area: Accounting	Grade: Eleventh
Study block: Accounting for control accounts receivable and payable	Time: 40hours
Purpose: Analyze accounts to charge, register, valuation, and presentation in financial states in accordance with standard.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Analyze accounts to charge, register, valuation and presentation in financial statements in accordance to standards.	<p>Concept and importance of the account receivable</p> <p>Account receivable:</p> <ul style="list-style-type: none"> • Commercial • Partners • Employee <p>Account receivable registering</p> <ul style="list-style-type: none"> • Origin of the account • Discounts (gross and net methods) • Collections • Accounts receivable in cards and processing. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Defines the importance of accounts receivable for companies. • Classifies accounts receivable based on nature and origin. • Prepares register, valuation, and presentation in financial statements. • Identifies methods for establishing of an uncollectible account. 	<ul style="list-style-type: none"> • Honesty in tasks assigned in custody (safekeeping), and handling, accounts. 	<ul style="list-style-type: none"> • Analyzes accounts to charge, register, valuation and presentation in financial statements in accordance to standards.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Methods of registering uncollectible accounts:</p> <ul style="list-style-type: none"> • Direct method (legal) • Administrative collection • Judicial collection • Tributary administration criterion • Accounting record of uncollectible account establishment, reopening and collection of an uncollectible account <p>Method of estimating uncollectible accounts</p>	<ul style="list-style-type: none"> • Explains method for cancellation of an uncollectible account and calculating forms. • Solves cases where factoring is used as a managerial financing means. • Solves cases about transactions in a foreign currency and application with account receivable almost shown in the account in the financial statements and related to operations with corresponding footnotes. • Explains theoretical mortgages concept and notes receivable and the importance for companies. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Percentage on net sales on credit</p> <p>Percentage on accounts receivable</p> <p>Expiration of a draft method.</p> <p>Registering the account receivable pay off</p> <p>Registering and reopening of an uncollectible account collection.</p> <p>Factoring of account receivable.</p> <ul style="list-style-type: none"> • Concept and importance 	<ul style="list-style-type: none"> • Solves discounts on mortgages and notes receivable with interest included, accrued, on balance, payments, trustee, chattel, and mortgage, in interest dates, and closing and payments. • Explains the process of establishing a judicial collection and protest on mortgages and notes receivable. • Solves cases on notes receivable with non included interest on transaction in foreign currencies and operatios shown in financial statements and related to operations with corresponding footnotes. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Methods of factoring:</p> <ul style="list-style-type: none"> • Pledging with responsibility • Pledging with no responsibility • Accounting records for both methods <p>Accounts receivable in foreign currencies.</p> <ul style="list-style-type: none"> • Concept and origin • Registering and adjusting • Differential swap <p>Accounts receivable in financial statements and footnotes at the Balance</p>	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Names the importance of accounts receivable for companies. • Contrasts accounts receivable based on nature and origin. • Elaborates register, valuation, and presentation in financial statements. • Recognizes methods for establishing an uncollectible account. • Distinguishes method for cancellation of an uncollectible account and calculating forms. • Calculates factoring in managerial financing means. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Concept and origin of notes and mortgages receivable</p> <p>Registering of short and long-term notes and mortgages receivable based on the operation that created them</p> <p>Interest calculation for notes and mortgages receivable. (Interest included, not included, interest on balance, paying-off chart in annuities, adjustments and collections)</p> <p>Types of notes receivable (trustee and chattel mortgage)</p>	<ul style="list-style-type: none"> • Registers transactions in a foreign currency and application with account receivable almost shown in the account in the financial statements and related to operations with corresponding footnotes. • Reviews theoretical mortgages concept and notes receivable and the importance for companies. • Calculates discounts on mortgages and notes receivable with interest included, accrued, on balance, payments, trustee, chattel, and mortgage, in interest dates, and closing and payments. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Discount on short and long-term notes receivable</p> <ul style="list-style-type: none"> Discount of notes receivable as a financing source <p>Methods for discounts on notes receivable:</p> <ul style="list-style-type: none"> Discount on notes receivable on simple interest rate. <p>Discount on notes receivable to bank discount</p> <p>Notes receivable with included interest and non-included interest:</p> <ul style="list-style-type: none"> Discount on interest collection date 	<ul style="list-style-type: none"> Diagrams the process of establishing a judicial collection and protest on mortgages and notes receivable. Calculates notes receivable with non included interest on transaction in foreign currencies and operation are shown in financial statements and related to operations with corresponding footnotes. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Discount in intermediate interest collection date • Discounts with intermediate accounting closures <p>egistering of discounted notes receivable.</p> <ul style="list-style-type: none"> • When it is discounted. • When discounted note receivable expires <p>The client:</p> <ul style="list-style-type: none"> • does the payment • does not do the payment 			

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Notes and mortgages receivable in judicial and protest collection</p> <ul style="list-style-type: none"> • Procedure and calculation of judicial or protest collection • Registering of payments through protest or judicial collection • Registering and calculation of uncollectible notes and mortgages receivable (direct and estimating methods) • Recovery of notes and mortgages receivable through the judicial way 			

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • applying the guarantee and garnishment • Recovery of uncollectible notes and mortgages receivable (direct and estimating methods). <p>Notes and mortgages receivable in foreign currencies and their adjusting entries.</p> <p>Registering and adjusting for differential swap</p> <ul style="list-style-type: none"> • Interests • Discounts on notes 			

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Notes and mortgages receivable and discounted notes receivable in the financial statements and footnotes.</p> <p>Current regulation: national, international (just mention it)</p>			

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
<p>2. Analyze accounts to pay, register, valuation and presentation in financial statements in relation to standard.</p>	<p>Payable account:</p> <ul style="list-style-type: none"> • Concept and importance. • Classification of the payable accounts: <ul style="list-style-type: none"> • Commercial or to suppliers • Partners • Registering receivable accounts: <ul style="list-style-type: none"> • Account origin. • Discounts (gross and net methods) • Disbursements or payments. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Names the concept and importance of accounts payable. • Classifies accounts payable. • Solves payable accounts transactions in foreign currencies and shown in financial statements related to operations with corresponding footnotes. 	<ul style="list-style-type: none"> • Honesty in tasks assigned in custody (safekeeping), and handling, accounts. 	<ul style="list-style-type: none"> • Analyzes accounts to pay, register, valuation and presentation in financial statements in relation to standard.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Payable accounts in foreign currencies:</p> <ul style="list-style-type: none"> • Concept and origin • Registering and adjusting entries. • Differential swap <p>Financial statements:</p> <ul style="list-style-type: none"> • accounts payable • footnotes <p>Current regulations: national, international (just mention it)</p>	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Lists the concept and importance of accounts payable. • Enumerates accounts payable. • Solves payable accounts transactions in foreign currencies and shown in financial statements related to operations with corresponding footnotes. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
<p>3. Register documents to pay and payable mortgages for short and long term.</p>	<p>Concept and origin of notes and mortgages payable.</p> <p>Registering of short and long-term notes and payable mortgages based on operation that created them.</p> <p>Interest calculation for notes and payable mortgages. (Interest included, not included, on balance, paying-off chart in annuities, adjusting entries and payment)</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Lists concept and importance of notes and payable mortgages. • Registers notes and payable mortgages transactions in foreign currencies and operations shown in financial statements with the corresponding footnotes. 	<ul style="list-style-type: none"> • Honesty in tasks assigned in custody (safekeeping), and handling, accounts. 	<ul style="list-style-type: none"> • Registers documents to pay and payable mortgages for short and long term.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Types of payable notes (trustees and chattel)</p> <p>Notes and payable mortgages in foreign currencies adjusting entries</p> <p>Notes and payable mortgages and their presentation in financial statements / footnotes</p> <p>Current regulations: national, international</p>	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Names concept and importance of notes and payable mortgages. • Elaborates notes and payable mortgages transactions in foreign currencies and operations shown in financial statements with the corresponding footnotes. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
4. Use spreadsheet or specific accounting software for control accounts to charge and documents to pay.	Electronic worksheet Accounting software	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Uses electronic worksheet or accounting software as a tool in accounting control of receivable and payable accounts. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Applies electronic worksheet or accounting software as a tool in accounting control of receivable and payable accounts. 	<ul style="list-style-type: none"> • Honesty in tasks assigned in custody (safekeeping), and handling, accounts. 	<ul style="list-style-type: none"> • Uses spreadsheet or specific accounting software for control accounts to charge and documents to pay.

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

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures	<p>Teacher:</p> <ul style="list-style-type: none"> • Defines the importance of accounts receivable for companies. • Classifies accounts receivable based on nature and origin. • Prepares register, valuation, and presentation in financial statements. • Identifies methods for establishing of an uncollectible account. • Explains method for cancellation of an uncollectible account and calculating forms. • Solves cases where factoring is used as a managerial financing means. • Solves cases about transactions in a foreign currency and application with account receivable almost shown in the account in the financial statements and related to operations with corresponding footnotes. • Explains theoretical mortgages concept and notes receivable and the importance for companies. • Explains method for cancellation of an uncollectible account and calculating forms. • Solves cases where factoring is used as a managerial financing means.
------------	---

Procedures

Teacher:

- Solves discounts on mortgages and notes receivable with interest included, accrued, on balance, payments, trustee, chattel, and mortgage, in interest dates, and closing and payments.
- Explains the process of establishing a judicial collection and protest on mortgages and notes receivable.
- Solves cases on notes receivable with non included interest on transaction in foreign currencies and operations shown in financial statements and related to operations with corresponding footnotes.
- Names the concept and importance of accounts payable.
- Classifies accounts payable.
- Solves payable accounts transactions in foreign currencies and shown in financial statements related to operations with corresponding footnotes.
- Lists concept and importance of notes and payable mortgages.
- Registers notes and payable mortgages transactions in foreign currencies and operations shown in financial statements with the corresponding footnotes.
- Uses electronic worksheet or accounting software as a tool in accounting control of receivable and payable accounts.

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 importance of accounts receivable for companies.			
Correctly contrasts accounts receivable based on nature and origin.			
Properly elaborates register, valuation, and presentation in financial statements.			
Effectively recognizes methods for establishing of an uncollectible account.			
Rightly distinguishes methods for cancellation of an uncollectible account and calculating forms.			
Adequately calculates factoring in managerial financing means.			
Efficiently registers transactions in a foreign currency and application with account receivable almost shown in the account in the financial statements and related to operations with corresponding footnotes.			
Clearly reviews theoretical mortgages concept and notes receivable and the importance for companies.			
Correctly calculates discounts on mortgages and notes receivable with interest included, accrued, on balance, payments, trustee, chattel, and mortgage, in interest dates, and closing and payments.			
Properly diagrams the process of establishing a judicial collection and protest on mortgages and notes receivable.			
Effectively calculates notes receivable with non included interest on transaction in foreign currencies and operations shown in financial statements and related to operations with corresponding footnotes.			
Adequately lists the concept and importance of accounts payable.			

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
Efficiently enumerates accounts payable.			
Rightly solves payable accounts transactions in foreign currencies and shown in financial statements related to operations with corresponding footnotes.			
Adequately names concept and importance of notes and payable mortgages.			
Correctly elaborates notes and payable mortgages transactions in foreign currencies and operations shown in financial statements with the corresponding footnotes.			
Adequately applies electronic worksheet or accounting software as a tool in accounting control of receivable and payable accounts.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Analyze accounts to charge, register, valuation and presentation in financial statements in accordance with standards.	Analyzes accounts to charge, register, valuation and presentation in financial statements in accordance with standards.	Names the importance of accounts receivable for companies.	Knowledge	Clearly names the importance of accounts receivable for companies.
		Contrasts accounts receivable based on nature and origin.	Performance	Correctly contrasts accounts receivable based on nature and origin.
		Elaborates register, valuation, and presentation in financial statements.	Product	Properly elaborates register, valuation, and presentation in financial statements.
		Recognizes methods for establishing an uncollectible account.	Performance	Effectively recognizes methods for establishing an uncollectible account.
		Distinguishes method for cancellation of an uncollectible account and calculating forms.	Knowledge	Rightly distinguishes method for cancellation of an uncollectible account and calculating forms.
		Calculates factoring in managerial financing means.	Product	Adequately calculates factoring in managerial financing means.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Registers transactions in a foreign currency and application with account receivable almost shown in the account in the financial statements and related to operations with corresponding footnotes.	Product	Efficiently registers transactions in a foreign currency and application with account receivable almost shown in the account in the financial statements and related to operations with corresponding footnotes.
		Reviews theoretical mortgages concept and notes receivable and the importance for companies.	Knowledge	Clearly reviews theoretical mortgages concept and notes receivable and the importance for companies.
		Calculates discounts on mortgages and notes receivable with interest included, accrued, on balance, payments, trustee, chattel, and mortgage, in interest dates, and closing and payments.	Product	Correctly calculates discounts on mortgages and notes receivable with interest included, accrued, on balance, payments, trustee, chattel, and mortgage, in interest dates, and closing and payments.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Diagrams the process of establishing a judicial collection and protest on mortgages and notes receivable.	Performance	Properly diagrams the process of establishing a judicial collection and protest on mortgages and notes receivable.
		Calculates notes receivable with non included interest on transaction in foreign currencies and operations shown in financial statements and related to operations with corresponding footnotes.	Product	Effectively calculates notes receivable with non included interest on transaction in foreign currencies and operations shown in financial statements and related to operations with corresponding footnotes.
Analyze accounts to pay, register, valuation and presentation in financial statements in relation to standards.	Analyzes accounts to pay, register, valuation and presentation in financial statements in relation to standards.	Lists the concept and importance of accounts payable.	Knowledge	Adequately lists the concept and importance of accounts payable.
		Enumerates accounts payable.	Knowledge	Efficiently enumerates accounts payable.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Solves payable accounts transactions in foreign currencies and shown in financial statements related to operations with corresponding footnotes.	Product	Rightly solves payable accounts transactions in foreign currencies and shown in financial statements related to operations with corresponding footnotes.
Register documents to pay and payable mortgages for short and long term.	Registers documents to pay and payable mortgages for short and long term.	Names concept and importance of notes and payable mortgages.	Knowledge	Adequately names concept and importance of notes and payable mortgages.
		Elaborates notes and payable mortgages transactions in foreign currencies and operations shown in financial statements with the corresponding footnotes.	Product	Correctly elaborates notes and payable mortgages transactions in foreign currencies and operations shown in financial statements with the corresponding footnotes.
Use spreadsheet or specific accounting software for control accounts to charge and documents to pay.	Uses spreadsheet or specific accounting software for control accounts to charge and documents to pay.	Applies electronic worksheet or accounting software as a tool in accounting control of receivable and payable accounts.	Product	Adequately applies electronic worksheet or accounting software as a tool in accounting control of receivable and payable accounts.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Accounting for inventory control.

Purpose: Analyze inventory entries, register, valuation and presentation in the financial statements based on standards.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly explains concepts, purpose, function, types, characteristics, classification, organization, requirements of inventories and purchases.	Specific
Correctly comments about suitable supplier and when buying.	Specific
Properly differentiates documental and forms used in inventories.	Specific
Effectively describes registering inventories systems.	Specific
Rightly solves cases related to methods of valuation in inventories.	Specific
Adequately mentions about inventories according to company's nature (activity).	Specific
Efficiently diagrams how to adjust inventories.	Specific
Effectively prepares adjusting entries in inventories.	Specific
Clearly determines reasons for adjusting entries.	Specific
Correctly uses electronic worksheet or accounting software as a tool in accounting control of inventories.	Specific

Competency elements

References	Title of the element
3 – 1	Accounting for inventory control based on standards.

Performance Criteria:

1. Register's inventory considering valuation and presentation in financial statements in accordance with standards.
2. Determines causes by which an inventory must be adjusted.
3. Applies electronic program or an specific software on inventory management.

Application field:

Category	Class
Services	Provision of Technical Education services

Performance evidence:

1. Explains concepts, purpose, function, types, characteristics, classification, organization, requirements of inventories and purchases.
2. Differentiates documental and forms used in inventories.
3. Diagrams how to adjust inventories.
4. Determines reasons for adjusting entries.

Product evidence:

1. Solves cases related to methods of valuation of inventories.
2. Prepares adjusting entries in inventories.
3. Uses electronic worksheet or accounting software as a tool in accounting control of inventories.

Knowledge evidence:

1. Explains concepts, purpose, function, types, characteristics, classification, organization, requirements of inventories and purchases.
2. Differentiates documental and forms used in inventories.
3. Mentions about inventories according to company's nature (activity).

Sector: Commercial and Services	Program: Accounting
Subject Area: Accounting	Grade: Eleventh
Study block: Accounting for inventory control	Time: 30 hours
Purpose: Register inventory considering valuation and presentation of financial statements in accordance with standard.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Register inventory considering valuation and presentation in financial statements in accordance with standards.	<p>Concepts, goals, and purposes of inventories</p> <p>Purchases function:</p> <ul style="list-style-type: none"> • Identification of purchases' requisitions • Importance of purchases' planning • Organization of purchases in the company • Purchases classification 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Explains concepts, purpose, function, types, characteristics, classification, organization, requirements of inventories and purchases. • Comments about suitable supplier and when buying. • Differentiates documental and forms used in inventories. • Describes registering inventories systems. 	<ul style="list-style-type: none"> • Interest in applying procedures for inventories. 	<ul style="list-style-type: none"> • Registers inventory considering valuation and presentation in financial statements in accordance with standards.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • (property, plant and equipment, supplies, raw materials) • Organization of the material inventory (product- alphabetical order) <p>Suitable supplier</p> <ul style="list-style-type: none"> • Suppliers' recruitment • Qualification of the product and supplier • Purchase logistics • Reordering point <p>When buying:</p> <ul style="list-style-type: none"> • Negotiation • Goods options • Payment regulations 	<ul style="list-style-type: none"> • Solves cases related to methods of valuation of inventories. • Mentions about inventories according to company's nature (activity). <p><u>Student:</u></p> <ul style="list-style-type: none"> • Explains concepts, purpose, function, types, characteristics, classification, organization, requirements of inventories and purchases. • Comments about suitable supplier and when buying. • Differentiates documental and forms used in inventories. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Documents and forms used:</p> <ul style="list-style-type: none"> • Internal requisition of materials • Contracts with suppliers • Suppliers' registration • Quotations and pro-forms • Purchasing orders <p>Bills</p> <p>Registering system of inventories.</p> <ul style="list-style-type: none"> • Periodic • Perpetual <p>Basis and methods for the Inventories' valuation.</p> <ul style="list-style-type: none"> • Cost basis • Lowest basis of cost and market 	<ul style="list-style-type: none"> • Describes registering inventories systems. • Solves cases related to methods of valuation of inventories. • Mentions about inventories according to company's nature (activity). 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Maximum and minimum values • Total, or by departments and areas • Estimating basis <p>Methods of valuation of inventories:</p> <ul style="list-style-type: none"> • Last in first out “FIFO” • First in first out “LIFO” • Weighted average • Simple average • Last bill (invoice) • Gross profit on net sales • Retailers • Prorating or distribution <p>Inventories according to company’s nature (activity)</p> <ul style="list-style-type: none"> • Commercial Services, • Industrial, Hotel, Agricultural, Construction 			

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	Current regulations: national, international			
2. Determine causes by which an inventory must be adjusted.	Adjusting inventories <ul style="list-style-type: none"> • Obsolete • Perishable, volatile • Shortage • Robberies, loss for valuation and changes in methods. 	<u>Teacher:</u> <ul style="list-style-type: none"> • Explains how to adjust inventories. • Illustrates steps to prepare adjusting entries in inventories. • Interprets reasons for adjusting entries. <u>Student:</u> <ul style="list-style-type: none"> • Diagrams how to adjust inventories. • Prepares adjusting entries in inventories. • Determines reasons for adjusting entries. 	<ul style="list-style-type: none"> • Interest in applying procedures in the inventories' processing. 	<ul style="list-style-type: none"> • Determines causes by which an inventory must be adjusted.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
3. Apply electronic program or specific software on inventory management.	Electronic worksheet Accounting software.	<u>Teacher:</u> <ul style="list-style-type: none"> • Uses electronic worksheet or accounting software as a tool in accounting control of inventories. <u>Student:</u> <ul style="list-style-type: none"> • Uses electronic worksheet or accounting software as a tool in accounting control of inventories. 	<ul style="list-style-type: none"> • Interest in the appropriate computation of entries. 	<ul style="list-style-type: none"> • Applies electronic program or specific software on inventory management.

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

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures

Teacher:

- Explains concepts, purpose, function, types, characteristics, classification, organization, requirements of inventories and purchases.
- Comments about suitable supplier and when buying.
- Differentiates documental and forms used in inventories.
- Describes registering inventories systems.
- Solves cases related to methods of valuation in inventories.
- Mentions about inventories according to company's nature (activity).
- Explains how to adjust inventories.
- Illustrates steps to prepare adjusting entries in inventories.
- Interprets reasons for adjusting entries.
- Uses electronic worksheet or accounting software as a tool in accounting control of inventories.

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 explains concepts, purpose, function, types, characteristics, classification, organization, requirements of inventories and purchases.			
Correctly comments about suitable supplier and when buying.			
Properly differentiates documental and forms used in inventories.			
Effectively describes registering inventories systems.			
Rightly solves cases related to methods of valuation in inventories.			
Adequately mentions about inventories according to company's nature (activity).			
Efficiently diagrams how to adjust inventories.			
Effectively prepares adjusting entries in inventories.			
Clearly determines reasons for adjusting entries.			
Correctly uses electronic worksheet or accounting software as a tool in accounting control of inventories.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Register inventory considering valuation and presentation in financial statements in accordance with standards.	Registers inventory considering valuation and presentation in financial statements in accordance with standards.	Explains concepts, purpose, function, types, characteristics, classification, organization, requirements of inventories and purchases.	Performance	Clearly explains concepts, purpose, function, types, characteristics, classification, organization, requirements of inventories and purchases.
		Comments about suitable supplier and when buying.	Knowledge	Correctly comments about suitable supplier and when buying.
		Differentiates documental and forms used in inventories.	Performance	Properly differentiates documental and forms used in inventories.
		Describes registering inventories systems.	Knowledge	Effectively describes registering inventories systems.
		Solves cases related to methods of valuation of inventories.	Product	Rightly solves cases related to methods of valuation of inventories.
Determine causes by which an inventory must be adjusted.	Determines causes by which an inventory must be adjusted.	Mentions about inventories according to company's nature (activity).	Knowledge	Adequately mentions about inventories according to company's nature (activity).
		Diagrams how to adjust inventories.	Performance	Efficiently diagrams how to adjust inventories.
		Prepares adjusting entries in inventories.	Product	Effectively prepares adjusting entries in inventories.
		Determines reasons for adjusting entries.	Performance	Clearly determines reasons for adjusting entries.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Apply electronic program or specific software on inventory management.	Applies electronic program or specific software on inventory management.	Uses electronic worksheet or accounting software as a tool in accounting control of inventories.	Product	Correctly uses electronic worksheet or accounting software as a tool in accounting control of inventories.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Accounting for negotiable titles.

Purpose: Analyze negotiable titles entries, register, valuation and presentation in the financial statements based on standard.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly mentions marketable securities and permanent investment in liabilities.	Specific
Correctly solves cases about valuing, registering and presenting long-term investments and their complementary operations.	Specific
Properly develops study cases valuing, registering and presenting investments in foreign currencies and complementary operations.	Specific
Effectively answers cases about valuing, registering and presenting investments in marketable equity securities and complementary operations and presents financial statements of permanent and transitory investments and in stocks and balance footnotes.	Specific
Rightly defines term issue of marketable securities.	Specific
Adequately solves cases valuing, registering, and presenting temporary obligations in securities.	Specific
Efficiently elaborates cases about valuing, registering and presenting long-term liabilities in foreign currencies and their complementary operations.	Specific
Clearly prepares interest payment dates, in intermediate dates and in advance redemption.	Specific
Correctly presents (in financial statements) issues and permanent, transitory, and in equity securities and footnotes.	Specific
Properly elaborates the profits distribution.	Specific
Adequately applies electronic worksheet or accounting software as a tool in the control of negotiable titles.	Specific

Competency elements

References	Title of the element
4 – 1	Accounting for negotiable titles control based on standard.

Performance Criteria:

1. Registers investments in negotiable titles in short and long terms, valuation and presentation in financial statements in accordance with standards.
2. Applies a spreadsheet and specific computer software in negotiable titles.

Application field:

Category	Class
Services	Provision of Technical Education services

Product evidence:

1. Solves cases about valuing, registering and presenting long-term investments and their complementary operations.
2. Develops cases valuing, registering and presenting investments in foreign currencies and complementary operations.
3. Answers cases about valuing, registering and presenting investments in marketable equity securities and complementary operations and presents financial statements of permanent and transitory investments and in stocks and balance footnotes.
4. Solves cases valuing, registering, and presenting temporary obligations in securities.
5. Elaborates cases about valuing, registering and presenting long-term liabilities in foreign currencies and their complementary operations.
6. Prepares interest payment dates, in intermediate dates and in advance redemption.
7. Presents (in financial statements) of issues and permanent, transitory, and in equity securities and footnotes.

8. Elaborates the profits distribution.
9. Applies electronic worksheet or accounting software as a tool in the control of negotiable titles.

Knowledge evidence:

1. Mentions about marketable securities and permanent investment in liabilities.
2. Defines term issue of marketable securities.

Sector: Commercial and Services	Program: Accounting
Subject Area: Accounting	Grade: Eleventh
Study block: Accounting control for negotiable titles	Time: 30 hours
Purpose: Register investments in negotiable values in short and long terms, valuation and presentation in financial statements in accordance with standards.	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Register investments in negotiable titles in short and long terms, valuation and presentation in financial statements in accordance with standards.	<p>Negotiable titles:</p> <ul style="list-style-type: none"> • Concept and importance • Capital market in Costa Rica and the National Stock Exchange • Classification of securities • Term (short, long term, and fixed) • Profitability (fixed or interest rate and variable or for dividends). 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Comments marketable securities and permanent investment in liabilities. • Elaborates cases about valuing, registering and presenting long-term investments and their complementary operations. 	<ul style="list-style-type: none"> • Awareness of the importance of having a controlling system for the marketable securities 	<ul style="list-style-type: none"> • Registers investments in negotiable titles in short and long terms, valuation and presentation in financial statements in accordance with standards.

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Issue entity (public, private, and subject to the stock exchange) • Guarantee (subject to profits, chattel, mortgage) • Currency (colons and foreign currencies) • Participation in the marketable equity and non equity securities • Income tax on the investments results. Values of securities (nominal or face amount), market, in books) 	<ul style="list-style-type: none"> • Calculates and valuing, registering, presenting investments in foreign currencies and complementary operations. • Develops study cases about valuing, registering and presenting investments in marketable equity securities and complementary operations and presents financial statements of permanent and transitory investments and in stocks and balance footnotes. 		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Quotations of securities (par value, with premium and discount) • Temporary investments in securities <p>Valuation methods and Registering.</p> <ul style="list-style-type: none"> • Market • Lowest cost or market • Accounting records • Adjusting entries • Adjustments for interests and for the market fluctuation • Sale and redemption in temporary investments 	<ul style="list-style-type: none"> • Names term issue of marketable securities. • Answers cases valuing, registering, and presenting temporary obligations in securities. • Solves cases about valuing, registering and presenting long-term liabilities in foreign currencies and their complementary operations. • Determines interest payment dates, in intermediate dates and in advance redemption. 		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Permanent investments in liabilities (obligations)</p> <p>Valuation and registering methods and.</p> <ul style="list-style-type: none"> • Cost • Market • Cost or market • Accounting records • Acquisition • Interest collection due date • Intermediate date of interest collection • With premium or discount • Adjusting entries • Interests, premium, discount, par value • Lowest cost or market. 	<ul style="list-style-type: none"> • Elaborates (in financial statements) of issues and permanent, transitory, and in equity securities and footnotes. • Calculates the profits distribution. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Market fluctuation or valorizations • Sale and redemption of permanent investments in liabilities <p>Investment on stocks and marketable equity securities.</p> <ul style="list-style-type: none"> • Valuation and registering methods. • Cost or market • Economic method. • Lowest cost or market method. • Accounting record • Authorization • Subscription and subscription rights • Nule subscription (with no offers) • Acquisition 	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Mentions about marketable securities and permanent investment in liabilities. • Solves cases about valuing, registering and presenting long-term investments and their complementary operations. • Develops study cases valuing, registering and presenting investments in foreign currencies and complementary operations. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Cost or market • With premium or discount. • Adjusting entries • Dividends, profits, loss and meaningful influence (cost method and economic method) • Market fluctuation or valorizations • Sales of investments in stocks <p>Financial Statements:</p> <ul style="list-style-type: none"> • Investments • Permanent and transitory • In stocks • Footnotes 	<ul style="list-style-type: none"> • Answers cases about valuing, registering and presenting investments in marketable equity securities and complementary operations and presents financial statements of permanent and transitory investments and in stocks and balance footnotes. • Defines term issue of marketable securities. • Solves cases valuing, registering, and presenting temporary obligations in securities. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Investment in foreign currencies:</p> <ul style="list-style-type: none"> • Accounting process. • Transitory investment • Permanent Investment • Investment in stocks • Adjusting entries for differential swap and their effects in the accounting process. • Presentation in the Financial Statements, of the investments in foreign currencies and footnotes <p>Current regulations: national, international</p>	<ul style="list-style-type: none"> • Elaborates cases about valuing, registering and presenting long-term liabilities in foreign currencies and their complementary operations. • Prepares interest payment dates, in intermediate dates and in advance redemption. • Presents (in financial statements) of issues and permanent, transitory, and in equity securities and footnotes. • Elaborates the profits distribution. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Issue of marketable securities:</p> <ul style="list-style-type: none"> • Concept and importance • Financing means <p>Income tax</p> <p>Temporary obligations in securities</p> <ul style="list-style-type: none"> • valuation and Registering methods. • Market • Cost • Accounting record • Issue and sale • Interests payment due date • In intermediate dates. • Adjusting entries • Interest 			

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Redemption of short-term liabilities (interest payment due date and intermediate)</p> <p>Long-term obligations (liabilities) in non equity securities.</p> <ul style="list-style-type: none"> • Valuation and registering methods • Cost and market • Paying-off fund and redemption. • Concept and importance • Operations through funds <p>Calculation and charts</p>			

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Accounting record • Issue and sale in the interest payment due date. • In intermediate interest payment date • With premium or discount. • Adjusting entries • Interest with premium, discount, par value. • Market fluctuation or valorizations • Redemption of permanent liabilities in equity securities • Paying-off Funds 			

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Issue of stocks and equity securities.</p> <p>Valuation and registering methods (cost - market)</p> <ul style="list-style-type: none"> • Premium and issue discount and over capital • Accounting record • Issue authorization. • Subscription and subscription rights. • Issue • To the cost or market • Not paid securities <p>Partial issue (according to the amount cancelled).</p>			

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Loss of rights. • Arbitrary recognition of rights <p>Profits distribution.</p> <ul style="list-style-type: none"> • Declaration date • Registering date • Payment date • Payment ways (cash, through assets and stocks) • Distribution in corporation • Distribution in limited liability companies • Premium or discount. • Adjusting entries <p>Valuation and market fluctuation.</p>			

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Stocks settlement and equity securities (bankruptcy, settlement and dissolution of the company) • Acquired equity securities or in treasury <p>Issues and obligations:</p> <ul style="list-style-type: none"> • Financial Statements • Long-term • Short-term • Equity securities • Footnotes 			

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Liabilities (obligations) in foreign currencies</p> <ul style="list-style-type: none"> • Accounting process • Short-term Liability • Long-term Liability • Issues of stocks and equity securities • Adjusting entries for differential swap and their effects in the accounting process • Financial statements about the liabilities in foreign currencies and footnotes <p>Current regulations: national, international (just mention it)</p>			

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
2. Apply a spreadsheet or specific computer software in negotiable titles.	Electronic worksheet Accounting software	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Uses electronic worksheet or accounting software as a tool in the control of negotiable titles. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Applies electronic worksheet or accounting software as a tool in the control of negotiable titles. 	<ul style="list-style-type: none"> • Interest in applying computer skills and knowledge in liabilities 	<ul style="list-style-type: none"> • Applies a spreadsheet or specific computer software in negotiable titles.

PRACTICES AND CHECKLISTS			
PRACTICE DEVELOPMENT			
STUDY BLOCK :		PRACTICE No. 1	
Purpose:			
Scenario: Classroom		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures

<p>Teacher:</p> <ul style="list-style-type: none"> • Comments about marketable securities and permanent investment in liabilities. • Elaborates cases about valuing, registering and presenting long-term investments and their complementary operations. • Calculates valuing, registering, presenting investments in foreign currencies and complementary operations. • Develops study cases about valuing, registering and presenting investments in marketable equity securities and complementary operations and presents financial statements of permanent and transitory investments and in stocks and balance footnotes. • Names term issue of marketable securities. • Answers cases valuing, registering, and presenting temporary obligations in securities. • Solves cases about valuing, registering and presenting long-term liabilities in foreign currencies and their complementary operations. • Determines interest payment dates, in intermediate dates and in advanced redemption. • Elaborates (in financial statements) of issues and permanent, transitory, and in equity securities and footnotes. • Calculates the profits distribution. • Uses electronic worksheet or accounting software as a tool in the control of negotiable titles.

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 mentions marketable securities and permanent investment in liabilities.			
Correctly solves cases about valuing, registering and presenting long-term investments and their complementary operations.			
Properly develops study cases valuing, registering and presenting investments in foreign currencies and complementary operations.			
Effectively answers cases about valuing, registering and presenting investments in marketable equity securities and complementary operations and presents financial statements of permanent and transitory investments and in stocks and balance footnotes.			
Rightly defines term issue of marketable securities.			
Adequately solves cases valuing, registering, and presenting temporary obligations in securities.			
Efficiently elaborates cases about valuing, registering and presenting long-term liabilities in foreign currencies and their complementary operations.			
Clearly prepares interest payment dates, in intermediate dates and in advance redemption.			
Correctly presents (in financial statements) of issues and permanent, transitory, and in equity securities and footnotes.			
Properly elaborates the profits distribution.			
Adequately applies electronic worksheet or accounting software as a tool in the control of negotiable titles.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Register investments negotiable titles in short and long terms, valuation and presentation in financial statements in accordance with standards.	Registers investments negotiable titles in short and long terms, valuation and presentation in financial statements in accordance with standards.	Mentions marketable securities and permanent investment in liabilities.	Knowledge	Clearly mentions marketable securities and permanent investment in liabilities.
		Solves cases about valuing, registering and presenting long-term investments and their complementary operations.	Product	Correctly solves cases about valuing, registering and presenting long-term investments and their complementary operations.
		Develops cases valuing, registering and presenting investments in foreign currencies and complementary operations.	Product	Properly develops cases valuing, registering and presenting investments in foreign currencies and complementary operations.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Answers cases about valuing, registering and presenting investments in marketable equity securities and complementary operations and presents financial statements of permanent and transitory investments and in stocks and balance footnotes.	Product	Effectively answers cases about valuing, registering and presenting investments in marketable equity securities and complementary operations and presents financial statements of permanent and transitory investments and in stocks and balance footnotes.
		Defines term issue of marketable securities.	knowlegde	Rightly defines term issue of marketable securities.
		Solves cases valuing, registering, and presenting temporary obligations in securities.	Product	Adequately solves cases valuing, registering, and presenting temporary obligations in securities.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Elaborates cases about valuing, registering and presenting long-term liabilities in foreign currencies and their complementary operations.	Product	Efficiently elaborates cases about valuing, registering and presenting long-term liabilities in foreign currencies and their complementary operations.
		Prepares interest payment dates, in intermediate dates and in advanced redemption.	Product	Clearly prepares interest payment dates, in intermediate dates and in advanced redemption.
		Presents (in financial statements) issues and permanent, transitory, and in equity securities and footnotes.	Product	Correctly presents (in financial statements) issues and permanent, transitory, and in equity securities and footnotes.
		Elaborates the profits distribution.	Product	Properly elaborates the profits distribution.
Apply a spreadsheet or and specific computer software in negotiable titles.	Applies a spreadsheet or and specific computer software in negotiable titles.	Applies electronic worksheet or accounting software as a tool in the control of negotiable titles.	Product	Adequately applies electronic worksheet or an accounting software as a tool in the control of negotiable titles.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Accounting for deferred assets.

Purpose: Analyze deferred assets entries, register, valuation and presentation in the financial statements based on standards.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly explains the context of transactions related to deferred assets.	Specific
Properly solves cases about registering, valuing and presenting deferred assets in financial statements, in the national currency, as well as, foreign currencies.	Specific
Correctly registers adjusting entries.	Specific
Rightly prepares insurance and payments in national and foreign currencies.	Specific
Adequately applies electronic spreadsheet or accounting software as a tool in control of deferred assets.	Specific

Competency elements

References	Title of the element
5 – 1	Registers accounting for deferred assets control based on standards.

Performance Criteria:

1. Analyzes deferred assets, register, valuation and presentation in financial statements with standards.
2. Uses a spreadsheet or an accounting program to register and control of deferred assets.

Application field:

Category

Class

Services

Provision of Technical Education services

Performance evidence:

1. Explains the context of transactions related to deferred assets.

Product evidence:

1. Solves cases about registering, valuing and presenting deferred assets in financial statements, in the national currency, as well as, foreign currencies.
2. Registers adjusting entries.
3. Prepares insurance and payments in national and foreign currencies.
4. Applies electronic spreadsheet or accounting software as a tool in control of deferred assets.

Sector: Commercial and Services	Program: Accounting
Subject Area: Accounting	Grade: Eleventh
Study block: Accounting control for deferred assets	Time: 20 hours
Purpose: Analyze deferred assets, register, valuation and presentation in financial statements with standards.	

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Analyze deferred assets, register, valuation and presentation in financial statements with standards.	<p>Deferred Assets: In advanced (prepaid) payments in national and foreign currencies:</p> <ul style="list-style-type: none"> • Concept • Registering • Adjusting entries • Accounting Closure • Differential swap <p>In advance payment to suppliers in national and foreign currencies.</p> <ul style="list-style-type: none"> • Concept • Registering 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Explains the context of transactions related to deferred assets • Solves cases about registering, valuing and presenting deferred assets in financial statements, in the national currency as well as foreign currencies. • Registers adjusting entries. 	<ul style="list-style-type: none"> • Awareness of controlling system in deferred assets. 	<ul style="list-style-type: none"> • Analyzes deferred assets, register, valuation and presentation in financial statements with standards.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Adjusting entries • Accounting Closure • Differential swap <p>Insurance and payments:</p> <p>Prepaid insurance in national and foreign currencies</p> <ul style="list-style-type: none"> • Registering • Adjusting entries • Accounting closure • Differential swap <p>Other in-advanced payments in national and foreign currencies.</p> <ul style="list-style-type: none"> • Registering • Adjusting entries • Accounting closure • Differential swap 	<ul style="list-style-type: none"> • Prepares insurance and payments in national and foreign currencies. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Explains the context of transactions related to deferred assets • Solves cases about registering, valuing and presenting deferred assets in financial statements, in the national currency, as well as, foreign currencies. • Registers adjusting entries. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Undone expenses</p> <ul style="list-style-type: none"> • Registering • Adjusting entries • Accounting closure • Differential swap <p>Current regulation: national, international (just mention it)</p>	<ul style="list-style-type: none"> • Prepares insurance and payments in national and foreign currencies. 		
<p>2. Use a spreadsheet or an accounting program to register and control of deferred assets.</p>	<p>Electronic worksheet Accounting software.</p>	<p><u>Teacher.</u></p> <ul style="list-style-type: none"> • Uses electronic spreadsheet or accounting software as a tool in control of deferred assets. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Applies electronic spreadsheet or accounting software as a tool in control of deferred assets. 	<ul style="list-style-type: none"> • Interest in deferred assets entries using a computer. 	<ul style="list-style-type: none"> • Uses a spreadsheet or an accounting program to register and control of deferred assets.

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

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures	<p>Teacher:</p> <ul style="list-style-type: none"> • Explains the context of transactions related to deferred assets • Solves cases about registering, valuing and presenting deferred assets in financial statements, in the national currency, as well as, foreign currencies. • Registers adjusting entries. • Prepares insurance and payments in national and foreign currencies. • Uses electronic spreadsheet or accounting software as a tool in control of deferred assets.
------------	--

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 explains the context of transactions related to deferred assets.			
Properly solves cases about registering, valuing and presenting deferred assets in financial statements, in the national currency, as well as, foreign currencies.			
Correctly registers adjusting entries.			
Rightly prepares insurance and payments in national and foreign currencies.			
Adequately applies electronic spreadsheet or accounting software as a tool in control of deferred assets.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Analyze deferred assets, register, valuation and presentation in financial statements with standards.	Analyzes deferred assets, register, valuation and presentation in financial statements with standards.	Explains the context of transactions related to deferred assets.	Performance	Clearly explains the context of transactions related to deferred assets.
		Solves cases about registering, valuing and presenting deferred assets in financial statements, in the national currency, as well as, foreign currencies.	Product	Properly solves cases about registering, valuing and presenting deferred assets in financial statements, in the national currency, as well as, foreign currencies.
		Registers adjusting entries.	Product	Correctly registers adjusting entries.
		Prepares insurance and payments in national and foreign currencies.	Product	Rightly prepares insurance and payments in national and foreign currencies.
Use a spreadsheet or an accounting program to register and control of deferred assets.	Uses a spreadsheet or an accounting program to register and control of deferred assets.	Applies electronic spreadsheet or accounting software as a tool in control of deferred assets.	Product	Adequately applies electronic spreadsheet or accounting software as a tool in control of deferred assets.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Accounting for intangible assets

Purpose: Analyze intangible assets entries, register, valuation and presentation in the financial statements based on standard.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly mentions intangible assets context.	Specific
Correctly lists main characteristics of intangible assets based on categorization.	Specific
Properly calculates depreciation of intangible assets.	Specific
Effectively recognizes legislation related to intangibles assets.	Specific
Rightly explains on rights possessed by authors' works or owner's.	Specific
Adequately elaborates cases of intangible assets in financial statements in foreign currency.	Specific
Efficiently applies spreadsheet or an accounting program as a tool in management accounting of intangible assets.	Specific

Competency elements

References	Title of the element
6 – 1	Registers accounting for intangible assets control based on standard.

Performance Criteria:

1. Registers intangible assets, valuation, amortization and presentation of the financial statements in accordance with standards.
2. Uses spreadsheets and or account program to register and control intangible assets.

Application field:

Category

Services

Class

Provision of Technical Education services

Performance evidence:

1. Recognizes legislation related to intangible assets.
2. Explains on rights possessed by authors' works or owner's. property.

Product evidence:

1. Calculates depreciation of intangible assets.
2. Elaborates cases of intangible assets in financial statements in foreign currency.
3. Applies spreadsheet or an accounting program as a tool in management accounting of intangible assets.

Knowledge evidence:

1. Mentions intangible assets context.
2. Lists main characteristics of intangible assets based on categorization.

Sector: Commercial and Services	Program: Accounting
Subject Area: Accounting	Grade: Eleventh
Study block: Accounting control for intangible assets	Time: 30 hours
Purpose: Register intangible assets, valuation and amortization and presentation of the financial statements in accordance with standards.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Register intangible assets, valuation, amortization and presentation of the financial statements in accordance with standards.	Intangible assets. <ul style="list-style-type: none"> • Concept and importance. Examples: • Key law • mark law • Copyright • Organizational costs • Research and development expenses. • Assets under special conditions 	<u>Teacher:</u> <ul style="list-style-type: none"> • Infers about context of intangible assets. • Illustrates main characteristics of intangible assets based on categorization. • Determines depreciation of intangible assets. • Analyzes legislation related to intangible assets. 	<ul style="list-style-type: none"> • Awareness of importance of a control system of intangible assets 	Registers intangible assets, valuation, amortization and presentation of the financial statements in accordance with standards.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Improvements for leasing property. Land to use in future.(mentioned only). <p>Categorization of intangible assets:</p> <ul style="list-style-type: none"> • Depreciable • Non depreciable <p>Methods of accounting</p> <ul style="list-style-type: none"> • Right (assets) • Expenses (expenses) <p>Legislation related to intangible assets</p> <p>Method of straight line depreciation</p>	<ul style="list-style-type: none"> • Researches on rights possessed by authors' works or owner's. • Solves problems where they are intangible assets in financial statements in foreign currency. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Transactions with intangible assets:</p> <ul style="list-style-type: none"> • Acquisition • Capital outlays • Non-capital disbursements • Leases • Asset Renewal • Neglect and extinction of active asset • Sale • Change the asset <p>Methods of changing assets.</p> <ul style="list-style-type: none"> • Legal • Bonus <p>Countable register of all transactions applied to intangible assets</p>	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Mentions intangible assets context. • Lists main characteristics of intangible assets based on categorization. • Calculates depreciation of intangible assets. • Recognizes legislation related to intangibles assets. • Explains on rights possessed by authors' works or owner's. • Elaborates cases of intangible assets in financial statements in foreign currency. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Financial statements and footnotes.</p> <p>Intangible assets in foreign currency.</p> <p>Registration and Settings differential exchange. financial statements and footnotes.</p> <p>Legislation: national, international (Mentioned only)</p>			

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
2. Use spreadsheets or an accounting program to register and control intangible assets.	Spreadsheets Accounting software.	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Uses spreadsheet or an accounting program as a tool in management accounting of intangible assets. <p><u>Student:</u></p> <ul style="list-style-type: none"> Applies spreadsheet or an accounting program as a tool in management accounting of intangible assets. 	<ul style="list-style-type: none"> Interest for an adequate computing use. 	<ul style="list-style-type: none"> Uses spreadsheets or an accounting program to register and control intangible assets.

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

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures
<p>Teacher:</p> <ul style="list-style-type: none"> • Infers about context of intangible assets. • Illustrates main characteristics of intangible assets based on categorization. • Determines depreciation of intangible assets. • Analyzes legislation related to intangibles assets. • Researches on rights possessed by authors' works or owner's. • Solves problems where they are intangible assets in financial statements in foreign currency. • Uses spreadsheet or an accounting program as a tool in management accounting of intangible assets.

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 mentions intangible assets context.			
Correctly lists main characteristics of intangible assets based on categorization.			
Properly calculates depreciation of intangible assets.			
Effectively recognizes legislation related to intangible assets.			
Rightly explains on rights possessed by authors' works or owners' property.			
Adequately elaborates cases of intangible assets in financial statements in foreign currency.			
Efficiently applies spreadsheet or an accounting program as a tool in management accounting of intangible assets.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Register intangible assets, valuation, amortization and presentation of the financial statements in accordance with standards.	Registers intangible assets, valuation, amortization and presentation of the financial statements in accordance with standards.	Mentions intangible assets context.	Knowledge	Clearly mentions intangible assets context.
		Lists main characteristics of intangible assets based on categorization.	Knowledge	Correctly lists main characteristics of intangible assets based on categorization.
		Calculates depreciation of intangible assets.	Product	Properly calculates depreciation of intangible assets.
		Recognizes legislation related to intangible assets.	Performance	Effectively recognizes legislation related to intangible assets.
Use spreadsheets and an accounting program to register and control intangible assets.	Uses spreadsheets and an accounting program to register and control intangible assets.	Explains on rights possessed by authors' works or owner's.	Performance	Rightly explains on rights possessed by authors' works or owner's.
		Elaborates cases of intangible assets in financial statements in foreign currency.	Product	Adequately elaborates cases of intangible assets in financial statements in foreign currency.
		Applies spreadsheet or an accounting program as a tool in management accounting of intangible assets.	Product	Efficiently applies spreadsheet or an accounting program as a tool in management accounting of intangible assets.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Accounting for property, place and equipment.

Purpose: Analyze property, place and equipment entries, register, valuation and presentation in the financial statements based on standards.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly recognizes importance of property term, place and equipment.	Specific
Correctly answers cases of property, place and equipment and its presentation in the general balance.	Specific
Rightly lists natural resources concept.	Specific
Adequately reviews natural resources acquisition conditions and exploitation forms.	Specific
Efficiently registers a transaction record with natural resources in general balance.	Specific
Effectively designs charts natural resources reduction.	Specific
Properly applies the spreadsheet and an accounting program as a tool in the property, place and equipment countable control.	Specific

Competency elements

References	Title of the element
7 – 1	Registers the property, place and equipment control based on standards.

Performance Criteria:

1. Registers transactions with the assets, property, place and equipment; as well as, the presentation of general balance in a company in accordance with standards.
2. Registers transactions related to natural resource assets and presentation in financial statements in accordance with standards.
3. Uses a spreadsheet and a specific accounting program, for registering and control of property, place and equipment.

Application field:

Category	Class
Services	Provision of Technical Education services

Performance evidence:

1. Recognizes importance of property term, place and equipment.

Product evidence:

1. Answers cases of property, place and equipment and its presentation in the general balance.
2. Reviews natural resources acquisition conditions and exploitation forms.
3. Registers a transaction record with natural resources in general balance.
4. Designs charts natural resources reduction.
5. Applies the spreadsheet and an accounting program as a tool in the property, place and equipment countable control.

Knowledge evidence:

1. Lists natural resources concept.

Sector: Commercial and Services	Program: Accounting
Subject Area: Accounting	Grade: Eleventh
Study block: Accounting control for property, place, and equipment	Time: 40 hours
Purpose: Register transactions with the assets, property and equipment; as well as, the presentation of general balance in a company in accordance with standards.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Register transactions with the assets, property, place and equipment; as well as, the presentation of general balance in a company in accordance with standards.	Property, plant and equipment: <ul style="list-style-type: none"> • Concept • Application forms • Purchase purpose • Record • Depreciation methods • Depreciation rates correction • Assets Changes • Asset Donation • Withdrawal, asset retirement • Valuation 	<u>Teacher:</u> <ul style="list-style-type: none"> • Explains importance of property term, place and equipment. • Formulates study case for property, place and equipment and its presentation in the general balance. 	<ul style="list-style-type: none"> • Believing in them applying knowledge, and operative skills in performance of exercises. 	<ul style="list-style-type: none"> • Registers transactions with the assets, property, place and equipment; as well as, the presentation of general balance in a company in accordance with standards.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> Revaluation of property, plant and footnotes 	<u>Student:</u> <ul style="list-style-type: none"> Recognizes importance of property term, place and equipment. Answers cases of property, place and equipment and its presentation in the general balance. 		
2. Register transactions related to natural resource assets and presentation in financial statements in accordance with standard norms.	Natural resources concept <ul style="list-style-type: none"> Acquisition and exploitation ways Incurred costs in its acquisition Distribution methods for the depletion cost Straight- Line Sum of digits 	<u>Teacher:</u> <ul style="list-style-type: none"> Defines natural resources concept. Mentions natural resources acquisition conditions and the exploitation forms. Elaborates a transaction record with natural resources in general balance. 	<ul style="list-style-type: none"> Believing in them applying knowledge, and operative skills in performance of exercises. 	<ul style="list-style-type: none"> Registers transactions related to natural resource assets and presentation in financial statements in accordance with standard norms.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Depletion rate correction. • Depletion charts <p>Current normative: national, international (just mention it)</p>	<ul style="list-style-type: none"> • Elaborates charts natural resources reduction. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Lists natural resources concept. • Reviews natural resources acquisition conditions and exploitation forms. • Registers a transactions record with natural resources in general balance. • Designs charts natural resources reduction. 		

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
<p>3. Use a spreadsheet and a specific accounting program, for registering and control of property, place and equipment.</p>	<p>Spreadsheet Accounting Software.</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Uses the spreadsheet and an accounting program as a tool in the property, place and equipment countable control. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Applies the spreadsheet and an accounting program as a tool in the property, place and equipment countable control. 	<ul style="list-style-type: none"> • Believing in them applying knowledge, and operative skills in performance of exercises. 	<ul style="list-style-type: none"> • Uses a spreadsheet and a specific accounting program, for registering and control of property, place and equipment.

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

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures

Teacher:

- Explains the importance of property term, place and equipment.
- Formulates study case for property, place and equipment and its presentation in the general balance.
- Defines natural resources concept.
- Mentions natural resources acquisition conditions and exploitation forms.
- Elaborates a transaction record with natural resources in general balance.
- Elaborates charts natural resources reduction.
- Uses the spreadsheet and an accounting program as a tool in the property, place and equipment countable control.

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 importance of property term, place and equipment.			
Correctly answers cases of property, place and equipment and its presentation in the general balance.			
Rightly lists natural resources concept.			
Adequately reviews natural resources acquisition conditions and exploitation forms.			
Efficiently registers a transaction record with natural resources in general balance.			
Effectively designs charts natural resources reduction.			
Properly applies the spreadsheet and an accounting program as a tool in the property, place and equipment countable control.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Registers transactions with the assets, property, place and equipment; as well as, the presentation of general balance in a company in accordance with standards.	Registers transactions with the assets, property, place and equipment; as well as, the presentation of general balance in a company in accordance with standards.	Recognizes importance of property term, place and equipment.	Performance	Clearly recognizes importance of property term, place and equipment.
		Answers cases of property, place and equipment and its presentation in the general balance.	Product	Correctly answers cases of property, place and equipment and its presentation in the general balance.
Registers transactions related to natural resource assets and presentation in financial statements in accordance with standards.	Registers transactions related to natural resource assets and presentation in financial statements in accordance with standards.	Lists natural resources concept.	Knowledge	Rightly lists natural resources concept.
		Reviews natural resources acquisition conditions and exploitation forms.	Knowledge	Adequately reviews natural resources acquisition conditions and exploitation forms.
		Registers a transaction record with natural resources in general balance.	Product	Efficiently registers a transaction record with natural resources in general balance.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Designs charts natural resources reduction.	Product	Effectively designs charts natural resources reduction.
Uses a spreadsheet and a specific accounting program, for registering and control of property, place and equipment.	Uses a spreadsheet and a specific accounting program, for registering and control of property, place and equipment.	Applies the spreadsheet and an accounting program as a tool in the property, place and equipment countable control.	Product	Properly applies the spreadsheet and an accounting program as a tool in the property, place and equipment countable control.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Accounting for contingent and deferred liabilities

Purpose: Analyze contingent and deferred liabilities entries, register, valuation and presentation in the financial statements based on standards.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Explains contingent liabilities.	Specific
Elaborates study cases about records, values and presents contingent deferred liabilities in national; as well as, foreign currency.	Specific
Develops study cases about non-marketable incomes.	Specific
Applies spreadsheet or an accounting program as tool in the contingent and deferred liabilities countable control.	Specific

Competency elements

References	Title of the element
8 – 1	Accounting for contingent and deferred liabilities control based on standards.

Performance Criteria:

1. Registers liabilities and deferred contingents, their valuation, estimation and presentation in financial statements in accordance with standards.
2. Applies spreadsheet or an accounting program to register and control the contingent and deferred liabilities.

Application field:

Category

Services

Class

Provision of Technical Education services

Performance evidence:

1. Explains contingent liabilities.

Product evidence:

1. Elaborates study cases about records, values and presents contingent deferred liabilities in national; as well as, foreign currency.
2. Develops study cases about non-marketable incomes.
3. Applies spreadsheet or an accounting program as a tool in the contingent and deferred liabilities countable control.

Sector: Commercial and Services	Program: Accounting
Subject Area: Accounting	Grade: Eleventh
Study block: Accounting control for contingent and deferred liabilities	Time: 30 hours
Purpose: Register liabilities and deferred contingents, their valuation, estimation and presentation in financial statements in accordance with standards.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Register liabilities and deferred contingents, their valuation, estimation and presentation in financial statements in accordance with standards.	<p>Prepaid income in national and foreign currency</p> <ul style="list-style-type: none"> • Concept, Records • Adjustment • Accounting closing • Differential Exchange <p>Collections in advance in national and foreign currency.</p> <ul style="list-style-type: none"> • Concept, Records • Adjustment • Accounting closing 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Contextualizes contingent liabilities. • Solves study cases about records, values and presents contingent deferred liabilities in national; as well as, foreign currency. • Solves study cases about non-marketable incomes. 	<ul style="list-style-type: none"> • Awareness about the importance of control system for the contingent and deferred liabilities. 	<ul style="list-style-type: none"> • Registers liabilities and deferred contingents, their valuation, estimation and presentation in financial statements in accordance with standards.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Differential Exchange Other collections in advanced in national and foreign currency • Concept • Record • Adjustment • Accounting closing • Differential Exchange Non-marketable incomes • Concept • Records • Adjustment • Accounting closing • Differential Exchange Contingent liabilities in national and foreign currency 	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Explains contingent liabilities. • Elaborates cases about records, values and presents contingent deferred liabilities in national; as well as, foreign currency. • Develops cases about non-marketable incomes. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Concept, importance and application of the international accounting policies:</p> <ul style="list-style-type: none"> • Accounting Book • Complementary asset accounts • Period expenses and future provisions • Adjustment • Differential exchange <p>Current normative: national, international (just reading)</p>			

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
<p>2. Apply spreadsheet or an accounting program to register and control the contingent and deferred liabilities.</p>	<p>Spreadsheet Accounting Software</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Uses spreadsheet or an accounting program as a tool in the contingent and deferred liabilities countable control. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Applies spreadsheet or an accounting program as a tool in the contingent and deferred liabilities countable control. 	<ul style="list-style-type: none"> • Awareness about the importance of control system for the contingent and deferred liabilities. 	<ul style="list-style-type: none"> • Applies spreadsheet or an accounting program to register and control the contingent and deferred liabilities.

PRACTICES AND CHECKLISTS			
PRACTICE DEVELOPMENT			
STUDY BLOCK :		PRACTICE No. 1	
Purpose:			
Scenario: Classroom		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures
<p>Teacher:</p> <ul style="list-style-type: none"> Contextualizes contingent liabilities. Solves study cases about records, values and presents contingent deferred liabilities in national; as well as, foreign currency. Solves study cases about non marketable incomes. Uses spreadsheet or an accounting program as a tool in the contingent and deferred liabilities countable control.

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
Explains contingent liabilities.			
Elaborates study cases about records, values and presents contingent deferred liabilities in national; as well as, foreign currency.			
Develops study cases about non-marketable incomes.			
Applies spreadsheet or an accounting program as a tool in the contingent and deferred liabilities countable control.			

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Register liabilities and deferred contingents, their valuation, estimation and presentation in financial statements in accordance with standards.	Registers liabilities and deferred contingents, their valuation, estimation and presentation in financial statements in accordance with standards.	Explains contingent liabilities.	Performance	Explains contingent liabilities.
		Elaborates study cases about records, values and presents contingent deferred liabilities in national; as well as, foreign currency.	Product	Elaborates study cases about records, values and presents contingent deferred liabilities in national; as well as, foreign currency.
		Develops cases about non marketable incomes.	Product	Develops cases about non marketable incomes.
Apply spreadsheet or an accounting program to register and control the contingent and deferred liabilities.	Applies spreadsheet or an accounting program to register and control the contingent and deferred liabilities.	Applies spreadsheet or an accounting program as a tool in the contingent and deferred liabilities countable control.	Product	Applies spreadsheet or an accounting program as a tool in the contingent and deferred liabilities countable control.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Accounting for owner's equity (patrimony)

Purpose: Analyze owner's equity (patrimony) entries, register, valuation and presentation in the financial statements based on standards.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly names accounts that make the patrimony.	Specific
Correctly classifies patrimony accounts.	Specific
Properly mentions the importance of patrimonial accounts.	Specific
Rightly carries out practices related with patrimonial section conformation.	Specific
Effectively contexts stock companies.	Specific
Adequately contrasts the actions.	Specific
Efficiently bases about confirmation balance after opening.	Specific
Clearly registers countable actions in a stock company (corporation).	Specific
Correctly elaborates cases related to stock companies patrimonial section.	Specific
Properly lists reasons of a technical bankruptcy.	Specific
Effectively identifies legal and accounting procedures to carry out technical bankruptcy.	Specific
Rightly elaborates technical bankruptcy cases.	Specific
Adequately applies spreadsheet or an accounting program as a tool in the accounting patrimony control.	Specific

Competency elements

References	Title of the element
9 – 1	Accounting for owner's equity (patrimony) control based on standard.

Performance Criteria:

1. Registers patrimonial accounts in accordance with standards.
2. Elaborates countable registers according to patrimony.
3. Explains different aspects about a stock company (corporation).
4. Registers countable actions in a stock company (corporation).
5. Elaborates a patrimony a stock company (corporation).
6. Solves cases in a bankruptcy in a company.
7. Uses a spreadsheet or an accounting program to register the patrimony control in a company.

Application field:

Category	Class
Services	Provision of Technical Education services

Performance evidence:

1. Classifies patrimony accounts.
2. Contrasts the actions.
3. Bases about confirmation balance after opening.

Product evidence:

1. Carries out practices related with patrimonial section conformation.
2. Registers countable actions in a stock company (corporation).
3. Elaborates cases related to a stock companies patrimonial section.
4. Elaborates technical bankruptcy cases.
5. Applies spreadsheet or an accounting program as a tool in the accounting patrimony control.

Knowledge evidence:

1. Names accounts that make the patrimony.
2. Mentions the importance of patrimonial accounts.
3. Contexts stock companies.
4. Lists reasons of a technical bankruptcy.
5. Identifies legal and accounting procedures to carry out technical bankruptcy.

Sector: Commercial and Services	Program: Accounting
Subject Area: Accounting	Grade: Eleventh
Study block: Accounting control for owners equity (patrimony)	Time: 80 hours
Purpose: Register patrimonial accounts in accordance with standards.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Register patrimonial accounts in accordance with standards.	<p>Definitions of different accounts in the patrimony:</p> <ul style="list-style-type: none"> • Patrimony • Accounting accounts and social capital. • Surplus accounts. • Profit accounts. • Dividends • Reserves <p>Current normative: national, international (just reading)</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Defines accounts that make the patrimony. • Differentiates accounts that form the patrimony • Concludes about the importance of patrimonial accounts. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Names accounts that make the patrimony. • Classifies patrimony accounts. • Mentions the importance of patrimonial accounts. 	<ul style="list-style-type: none"> • Ability to make decisions in the management field. 	<ul style="list-style-type: none"> • Registers patrimonial accounts in accordance with standards.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
2. Elaborate countable registers according to patrimony.	<p>Entries that integrate the patrimonial section:</p> <ul style="list-style-type: none"> Partners' contributions Others 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Prepares accounting records that form patrimonial section. <p><u>Student:</u></p> <ul style="list-style-type: none"> Carries out practices related with patrimonial section conformation. 	<ul style="list-style-type: none"> Ability to make decisions in the management field. 	<ul style="list-style-type: none"> Elaborates countable registers according to patrimony.
3. Explains different aspects about a stock company (corporation).	<p>Stock companies:</p> <ul style="list-style-type: none"> Characteristic of the common and preferred actions. Confirmation Balance after opening. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Defines stock companies. Classifies the actions. Contexts about confirmation balance after opening. <p><u>Student:</u></p> <ul style="list-style-type: none"> Contexts stock companies. Contrasts the actions. Bases about confirmation balance after opening. 	<ul style="list-style-type: none"> Ability to make decisions in the management field. 	<ul style="list-style-type: none"> Explains different aspects about a stock company (corporation).

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
4. Register countable actions in a stock company (corporation).	Accounting dividends' procedures. Accounting stocks management in treasury to purchase and donate.	<u>Teacher:</u> <ul style="list-style-type: none"> Resolves countable actions in a stock company (corporation). <u>Student:</u> <ul style="list-style-type: none"> Registers countable actions in a stock company (corporation). 	<ul style="list-style-type: none"> Ability to make decisions in the management field. 	<ul style="list-style-type: none"> Registers countable actions in a stock company (corporation).
5. Elaborate a patrimony in a stock company (corporation).	Stock companies patrimonial section. Accounting management from the common and preferred dividends' distributions and income tax pretensions. Opening with common and preferable stocks.	<u>Teacher:</u> <ul style="list-style-type: none"> Solves cases related to a stock companies patrimonial section. <u>Student:</u> <ul style="list-style-type: none"> Elaborates cases related to a stock companies patrimonial section. 	<ul style="list-style-type: none"> Ability to make decisions in the management field. 	<ul style="list-style-type: none"> Elaborates a patrimony in a stock company (corporation).

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
6. Solve cases in a bankruptcy in a company.	Technical bankruptcy	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Explains reasons of a technical bankruptcy • Distinguishes legal and accounting procedures to carry out technical bankruptcy • Solves technical bankruptcy cases. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Lists reasons of a technical bankruptcy • Identifies legal and accounting procedures to carry out technical bankruptcy • Elaborates technical bankruptcy cases. 	<ul style="list-style-type: none"> • Ability to make decisions in the management field. 	<ul style="list-style-type: none"> • Solves cases in a bankruptcy in a company.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
<p>7. Use a spreadsheet or an accounting program to register the patrimony control in a company.</p>	<p>Spreadsheet Accounting Software.</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Uses spreadsheet or an accounting program as a tool in the accounting patrimony control. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Applies spreadsheet or an accounting program as a tool in the accounting patrimony control. 	<ul style="list-style-type: none"> • Ability to make decisions in the management field. 	<ul style="list-style-type: none"> • Uses a spreadsheet or an accounting program to register the patrimony control in a company.

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

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures

Teacher:

- Defines accounts that make the patrimony.
- Differentiates accounts that form the patrimony
- Concludes about the importance of patrimonial accounts.
- Prepares accounting records that form patrimonial section.
- Defines stock companies.
- Classifies the actions.
- Contexts about confirmation balance after opening.
- Resolves countable actions in a stock company (corporation).
- Solves cases related to stock companies patrimonial section.
- Explains reasons of a technical bankruptcy
- Distinguishes legal and accounting procedures to carry out technical bankruptcy
- Solves technical bankruptcy cases.
- Uses spreadsheet or an accounting program as a tool in the accounting patrimony control.

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 accounts that make the patrimony.			
Correctly classifies patrimony accounts.			
Properly mentions the importance of patrimonial accounts.			
Rightly carries out practices related with patrimonial section conformation.			
Effectively contexts stock companies.			
Adequately contrasts the actions.			
Clearly registers countable actions in a stock company (corporation).			
Correctly elaborates cases related to stock companies patrimonial section.			
Properly lists reasons of a technical bankruptcy.			
Effectively identifies legal and accounting procedures to carry out technical bankruptcy.			
Rightly elaborates technical bankruptcy cases.			
Adequately applies spreadsheet or an accounting program as a tool in the accounting patrimony control.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Register patrimonial accounts in accordance with standards.	Registers patrimonial accounts in accordance with standards.	Names accounts that make the patrimony.	Knowledge	Clearly names accounts that make the patrimony.
		Classifies patrimony accounts.		Correctly classifies patrimony accounts.
		Mentions the importance of patrimonial accounts.	Knowledge	Properly mentions the importance of patrimonial accounts.
Elaborate countable registers according to patrimony.	Elaborates countable registers according to patrimony.	Carries out practices related with patrimonial section conformation.	Product	Rightly carries out practices related with patrimonial section conformation.
Explains different aspects about a stock company (corporation).	Explains different aspects about a stock company (corporation).	Contexts stock companies.	Knowledge	Effectively contexts stock companies.
		Contrasts the actions.	Performance	Adequately contrasts the actions.
Registers countable actions in a stock company (corporation).	Registers countable actions in a stock company (corporation).	Registers countable actions in a stock company (corporation).	Product	Clearly registers countable actions in a stock company (corporation).

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Elaborates a patrimony in a stock company (corporation).	Elaborates a patrimony in a stock company (corporation).	Elaborates cases related to stock companies patrimonial section.	Product	Correctly elaborates cases related to stock companies patrimonial section.
Solves cases in a bankruptcy in a company.	Solves cases in a bankruptcy in a company.	Lists reasons of a technical bankruptcy.	Knowledge	Properly lists reasons of a technical bankruptcy.
		Identifies legal and accounting procedures to carry out technical bankruptcy.	Knowledge	Effectively identifies legal and accounting procedures to carry out technical bankruptcy.
		Elaborates technical bankruptcy cases.	Product	Rightly elaborates technical bankruptcy cases.
Use a spreadsheet or an accounting program to register the patrimony control in a company.	Uses a spreadsheet or an accounting program to register the patrimony control in a company.	Applies spreadsheet or an accounting program as a tool in the accounting patrimony control.	Product	Adequately applies spreadsheet or an accounting program as a tool in the accounting patrimony control.

Entrepreneurial Didactic Management

Labor@: In this study block students design a virtual firm. It is an innovative initiative that seeks to develop knowledge, skills, and abilities for entrepreneurship in the students:

- Business management
- Generation and promotion of abilities
- Logical reasoning
- Analysis and interpretation of diverse information.
- Digital technologies, such as office packages, Internet and e-mail

The project also seeks to develop competitiveness in the students, as initiative, creativity, teamwork, and conflict solution.

These project elements offer young people tools for their appropriate job placement.

The practice firm is a learning model that places students and teachers from the accounting field and computer science in a pedagogic technical atmosphere that propitiates simulation from the inherent processes to the operation of a practice firm. Among the processes performed by these companies are:

- Generation of ideas
- Composition of the firm
- Strategic planning
- Accounting cycle
- Simulation of the production process, cost analysis, commercialization
- Intelligent resources for meeting the objectives of the internship company.
- The practice firm will have material resources for its work, through L@bora classrooms. These places are located in the educational institutions and offer space for meetings, computer equipment, and office instruments with the latest technology and connectivity.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Develops Entrepreneurial Didactic Management

Purpose: Create a virtual company.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly establishes nature of the Labor@ classroom study block justification.	Specific
Correctly distinguishes students and teachers' responsibilities towards the project.	Specific
Properly lists products expected in practice firm.	Specific
Effectively describes appropriate computer equipment handling.	Specific
Rightly uses Internet to transmit information.	Specific
Adequately designs a company.	Specific
Efficiently diagrams the administrative process.	Specific
Clearly elaborates the accounting cycle (depending on the activity).	Specific
Correctly creates personal manuals, regulations, commercial documents, catalogs.	Specific
Properly develops marketing, taxes, sales, promotion, and costs process.	Specific
Rightly participates in workplaces rotations.	Specific
Adequately makes technical reports.	Specific

Competency elements

References	Title of the element
10 – 1	Develops entrepreneurial didactic management.

Performance Criteria:

1. Identifies elements that constitute practice company services (virtual firm).
2. Applies equipment and other tools in the practice firm.
3. Promotes educational experiences in a firm practice company training.

Application field:

Category	Class
Services	Provision of Technical Education services

Performance evidence:

1. Diagrams the administrative process.
2. Participles in workplaces rotations.
3. Makes technical reports.

Product evidence:

1. Uses Internet to transmit information.
2. Designs a company.
3. Elaborates the accounting cycle (depending on the activity).
4. Creates personal manuals, regulations, commercial documents, catalogs.
5. Develops marketing, taxes, sales, promotion, and costs process.
6. Participates in workplaces rotations.

Knowledge evidence:

1. Establishes nature of the Labor@classroom study block justification.

2. Distinguishes students and teachers' responsibilities towards the project.
3. Lists products expected in practice firm.
4. Describes appropriate computer equipment handling.

Sector: Commercial and Services	Program: Accounting
Subject Area: Accounting	Grade: Eleventh
Study block: Entrepreneurial Didactic Management	Time: 80 hours
Purpose: Create a virtual company.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Identify elements that constitute the practice company service (virtual firm).	Practice firm concept. Labor@ classroom: <ul style="list-style-type: none"> Justification Labor@classroom in an institution Participants' selection Formation of a firm (company's money department, minimum contents) company 	Teacher: <ul style="list-style-type: none"> Determines nature of the Labor@classroom study block justification. Identifies students and teachers' responsibilities towards the project. Distinguishes products expected in practice firm. 	<ul style="list-style-type: none"> Creativity, ability to develop a company. 	<ul style="list-style-type: none"> Identifies elements that constitute the practice company service (virtual firm).

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> Student and Teacher's responsibility Expected products or services 	<p><u>Student:</u></p> <ul style="list-style-type: none"> Establishes nature of the Labor@ classroom study block justification. Distinguishes students and teachers' responsibilities towards the project. Lists products expected in practice firm. 		
<p>2. Apply equipment and other tools in the practice company.</p>	<p>Appropriate equipment use:</p> <ul style="list-style-type: none"> Adding machine Fax Computer equipment and peripherals Photocopiers Telephones Internet use as an electronic commerce tool 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Describes appropriate computer equipment handling. Uses Internet to transmit information. <p><u>Student:</u></p> <ul style="list-style-type: none"> Describes appropriate computer equipment handling. Uses Internet to transmit information. 	<ul style="list-style-type: none"> Creativity, ability to develop a company. 	<ul style="list-style-type: none"> Applies equipment and other tools in the practice company.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
3. Promote educational experiences in a firm practice company training.	<p>Creation of practice firms:</p> <ul style="list-style-type: none"> • Origin of management idea • Qualities of company, product or service: <p>Definition, Description Location and size Mission and vision Objectives Legal framework</p> <ul style="list-style-type: none"> • Administrative process: Planning, Organizing Directing, Controlling • Personnel management Organizational structure (Specific functions for each position) 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Creates a company. • Elaborates the administrative process. • Design the accounting cycle (depend the activity). • Elaborates personal manuals, regulations, commercial documents, catalogs. • Elaborates marketing, taxes, sales, promotion, and costs process. • Makes workplaces rotations. • Prepares technical reports. 	<ul style="list-style-type: none"> • Creativity, ability to develop a company. 	<ul style="list-style-type: none"> • Promotes educational experiences in a firm practice company training.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Marketing and market investigation:</p> <ul style="list-style-type: none"> • Competitive advantages and comparative advantages • Introduction market plan (FODAR) <p>Sales' promotion:</p> <ul style="list-style-type: none"> • Brands • Labels • Packing • Prices <p>Tax considerations:</p> <ul style="list-style-type: none"> • System that applies according to commercial activity <p>Products costs:</p> <ul style="list-style-type: none"> • Primary material • Labor Force • Industrial loadings • Services costs 	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Designs a company. • Diagrams the administrative process. • Elaborates the accounting cycle (depending on the activity). • Creates personal manuals, regulations, commercial documents, catalogs. • Develops marketing, taxes, sales, promotion, and costs process. • Participates in workplaces rotations. • Makes technical reports. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Capital structures:</p> <ul style="list-style-type: none"> • Loans • Funds • Stocks <p>Accounting cycle</p> <p>Company operation:</p> <ul style="list-style-type: none"> • Workplaces rotation • Creation of own commercial documentation • Minimum requirements for a firm • Making decisions according to daily management 			

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Other conditions:</p> <ul style="list-style-type: none"> • Occupational health policies <p>Technical reports:</p> <ul style="list-style-type: none"> • Concept • Importance • Format • Areas or processes predetermined for reports 			

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

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures

Teacher:

- Determines nature of the Labor@ classroom study block justification.
- Identifies students and teachers' responsibilities towards the project.
- Distinguishes products expected in practice firm.
- Describes appropriate computer equipment handling.
- Uses Internet to transmit information.
- Creates a company.
- Elaborates the administrative process.
- Design the accounting cycle (depending on the activity).
- Elaborates personal manuals, regulations, commercial documents, catalogs.
- Elaborates marketing, taxes, sales, promotion, and costs process.
- Makes workplaces rotations.
- Prepares technical reports.

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 establishes nature of the Labor@ classroom study block justification.			
Correctly distinguishes students and teachers’ responsibilities towards the project.			
Properly lists products expected in practice firm.			
Effectively describes appropriate computer equipment handling.			
Rightly uses Internet to transmit information.			
Adequately designs a company.			
Efficiently diagrams the administrative process.			
Clearly elaborates the accounting cycle (depending on the activity).			
Correctly creates personal manuals, regulations, commercial documents, catalogs.			
Properly develops marketing, taxes, sales, promotion, and costs process.			
Rightly participates in workplaces rotations.			
Adequately makes technical reports.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Identifies elements that constitute the company services (virtual firm).	Identifies elements that constitute the company services (virtual firm).	Establishes nature of the Labor@ classroom study block justification.	Knowledge	Clearly establishes nature of the Labor@ classroom study block justification.
		Distinguishes students and teachers' responsibilities towards the project.	Knowledge	Correctly distinguishes students and teachers' responsibilities towards the project.
		Lists products expected in practice firm.	Knowledge	Properly lists products expected in practice firm.
Applies equipment and other tools in the practice firm.	Applies equipment and other tools in the practice firm.	Describes appropriate computer equipment handling.	Knowledge	Effectively describes appropriate computer equipment handling.
		Uses Internet to transmit information.	Product	Rightly uses Internet to transmit information.
Promotes educational experiences in a firm practice company training.	Promotes educational experiences in a firm practice company training.	Designs a company.	Product	Adequately designs a company.
		Diagrams the administrative process.	Performance	Efficiently diagrams the administrative process.
		Elaborates the accounting cycle (depending on the activity).	Product	Clearly elaborates the accounting cycle (depending on the activity).

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Creates personal manuals, regulations, commercial documents, catalogs.	Product	Correctly creates personal manuals, regulations, commercial documents, catalogs.
		Develops marketing, taxes, sales, promotion, and costs process.	Product	Properly develops marketing, taxes, sales, promotion, and costs process.
		Participates in workplaces rotations.	Product	Rightly participates in workplaces rotations.
		Makes technical reports.	Product	Adequately makes technical reports.

Manufacturing Management

Manufacturing Management DESCRIPTION

This subject area offers a theoretical-practical course that is developed over 6 hour weeks for a total of 240 hours. The teacher discusses interrelated areas of human development that include cognitive, psychomotor and partner - affective to facilitate an integral education. The program contents included in this subject area are: Introduction to costs accounting for specific orders.

The study block microeconomics, teaches the student the importance and context of globalization and microeconomics studies. Context and organization of SMEs, students learn about economic and national context of Small and Medium Enterprises and the impact that they have in current societies.

The study block Introduction to costs deals with the general aspects of cost accounting. The study block of cost accounting for specific orders allows students to prepare sheets and diagram charts squares corresponding to actual costs that are generated when working exact or specific orders of companies.

GENERAL OBJECTIVES

1. Understand context of microeconomics studies.
2. Explain basic elements of Small and Medium Enterprises.
3. Acquire notions of diverse agreement costs with company activity.
4. Manipulate documentation to determine costs according to their elements.
5. Use the necessary mathematical calculations in all transactions.
6. Prepares cost sheets to determine costs for specific orders.
7. Prepares financial statements in a manufacturing company.

DISTRIBUTION OF STUDY BLOCKS

Manufacturing Management

<u>Study block</u>	Name	Time in hours	Study block per weeks
I	Microeconomics	30	5
II	Context and organization of SMEs (small and médium Enterprise)	30	5
III	An introduction to cost	30	5
IV	Inventory management	24	4
V	Specific cost order	66	11
VI	Variations in cost element	18	3
VII	Continuos departmental process	42	7
	TOTAL	240	40

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Microeconomics

Purpose: Analyze the influence of globalization in the economy.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly mentions general aspects about Globalization.	Specific
Correctly recognizes an introduction to economics studies.	Specific
Properly explains general aspects about supply and demand.	Specific
Effectively names concept of technical vocabulary.	Specific
Rightly diagrams processes that allow student making management decisions.	Specific
Adequately creates different technical reports.	Specific
Efficiently participates in modules in different competency levels.	Specific
Clearly reviews of main concepts of certificates of quality.	Specific
Properly demonstrates ISO applicability.	Specific
Rightly enumerates general aspects of international corporations.	Specific
Effectively determines reasons why a company becomes international.	Specific

Competency elements

References	Title of the element
1 – 1	Analyze the microeconomics.

Performance Criteria:

1. Identifies basic aspects about globalization and its influence on the economy of a country.
2. Distinguishes aspects of microeconomics studies.
3. Applies aspects related to supply and demand.
4. Recognizes concepts related to microeconomics.
5. Classifies quality certificates (ISO) according to products or services.
6. Explains reasons why a company could get an worldwide international standard.

Application field:

Category

Class

Services

Provision of Technical Education services

Performance evidence:

1. Recognizes an introduction to economics studies.
2. Explains general aspects about supply and demand.
3. Diagrams processes that allow student making management decisions.
4. Determines reasons why a company becomes international.

Product evidence:

1. Creates different technical report.
2. Participates in modules in different competency levels.
3. Demonstrates ISO applicability.

Knowledge evidence:

1. Mentions general aspects about Globalization.
2. Names concept of technical vocabulary.
3. Reviews of main concepts of certificates of quality.
4. Enumerates general aspects of international corporations.

Sector: Commercial and Services	Program: Accounting
Subject Area: Manufacturing management	Grade: Eleventh
Study block: Microeconomics	Time: 30 hours
Purpose: Recognize basic aspects about globalization and its influence on the economy of a country.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Identify basic aspects about globalization and its influence on the economy of a country.	<p>Globalization:</p> <ul style="list-style-type: none"> • Concept and importance, history, characteristics. • Factors and elements and its effects on sectors. • Globalization Influence on the economy of a country. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Comments general aspects about Globalization. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Mentions general aspects about Globalization. 	<ul style="list-style-type: none"> • Respect for people's rights. 	<ul style="list-style-type: none"> • Identifies basic aspects about globalization and its influence on the economy of a country.
2. Distinguish aspects of microeconomics studies.	<p>Introduction to economics studies:</p> <ul style="list-style-type: none"> • Economic problem: The necessities, the goods and the problem. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Mentions an introduction to economics studies. 	<ul style="list-style-type: none"> • Respect for people's rights. 	<ul style="list-style-type: none"> • Distinguishes aspects of microeconomics studies.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> Economic system: Productive factors of an economic system. <p>Work of an economic system.</p> <ul style="list-style-type: none"> Types of economic systems 	<p><u>Student:</u></p> <ul style="list-style-type: none"> Recognizes an introduction to economics studies. 		
3. Apply aspects related to supply and demand.	<p>Supply and demand: General aspects:</p> <p>Definition</p> <ul style="list-style-type: none"> Work and changes Determination of change Elasticity Theory of the companies Perfect competition: assumptions 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Recognizes general aspects about supply and demand. <p><u>Student:</u></p> <ul style="list-style-type: none"> Explains general aspects about supply and demand. 	<ul style="list-style-type: none"> Respect for people's rights. 	<ul style="list-style-type: none"> Applies aspects related to supply and demand.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	Balance of the short term company <ul style="list-style-type: none"> • Monopoly: Basic characteristics about costs and income of monopoly Balance of the monopoly in the short term.			
4. Recognize concepts related to microeconomics.	Concept, importance, and applicability of the following terms: <ul style="list-style-type: none"> • Commercial scale • Scale of payments • Competitive and comparative advantage • Gross Domestic product or Income (GDP) or (GDI) 	<u>Teacher:</u> <ul style="list-style-type: none"> • Defines concept of technical vocabulary. • Discusses processes that allow student making management decisions. • Elaborates different technical report. • Organizes a group that participates in modules in different competency levels. 	<ul style="list-style-type: none"> • Respect for people's rights. 	<ul style="list-style-type: none"> • Recognizes concepts related to microeconomics

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Gross national product • Main economic indicators of Costa Rica <p>Making management decisions</p> <ul style="list-style-type: none"> • Concept • Objectives • Importance • Demand control • Production control and costs • Control of capacity and productivity • Finances of the company • Evolution of the economy • Conclusions • Price • Production 	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Names concept of technical vocabulary. • Diagrams processes that allow student making management decisions. • Creates different technical report. • Participates in modules in different competency levels. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> Marketing Capital Investment Investigation and Development <p>Report</p> <ul style="list-style-type: none"> Industrial Company 			
5. Classify quality certificates (ISO) according to products or services.	<p>Main concepts of certificates of quality:</p> <ul style="list-style-type: none"> concept importance types (9001, 14000, 20000, others) origin applicability six sigma 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Names of main concepts of certificates of quality. Classifies ISO. <p><u>Student:</u></p> <ul style="list-style-type: none"> Reviews of main concepts of certificates of quality. Demonstrates ISO applicability. 	<ul style="list-style-type: none"> Respect for people's rights 	<ul style="list-style-type: none"> Classifies quality certificates (ISO) according to products or services.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
6. Explain reasons why a company could get a worldwide international standard.	General aspects of international corporations: <ul style="list-style-type: none"> • Concept • Importance • Objectives • Characteristics • Reasons for internationalization 	<u>Teacher:</u> <ul style="list-style-type: none"> • Describes general aspects of international • Explains reasons why a company becomes international. <u>Student:</u> <ul style="list-style-type: none"> • Enumerates general aspects of international corporations. • Determines reasons why a company becomes international. 	<ul style="list-style-type: none"> • Respect for people's rights 	<ul style="list-style-type: none"> • Explains reasons why a company could get a worldwide international standard.

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

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures	<p>Teacher:</p> <ul style="list-style-type: none"> • Comments general aspects about Globalization. • Mentions an introduction to economics studies. • Recognizes general aspects about supply and demand. • Defines concept of technical vocabulary. • Discusses processes that allow student making management decisions. • Elaborates different technical report. • Organizes a group that participates in modules in different competency levels. • Names of main concepts of certificates of quality. • Classifies ISO. • Describes general aspects of international • Explains reasons why a company becomes international.
------------	---

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 mentions general aspects about Globalization.			
Correctly recognizes an introduction to economics studies.			
Properly explains general aspects about supply and demand.			
Effectively names concept of technical vocabulary.			
Rightly diagrams processes that allow student making management decisions.			
Adequately creates different technical report.			
Efficiently participates in modules in different competency levels.			
Clearly reviews of main concepts of certificates of quality.			
Properly demonstrates ISO applicability.			
Rightly enumerates general aspects of international corporations.			
Effectively determines reasons why a company becomes international.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Identify basic aspects about globalization and its influence on the economy of a country.	Identifies basic aspects about globalization and its influence on the economy of a country.	Mentions general aspects about Globalization.	Knowledge	Clearly mentions general aspects about Globalization.
Distinguish aspects of microeconomics studies.	Distinguishes aspects of microeconomics studies.	Recognizes an introduction to economics studies.	Performance	Correctly recognizes an introduction to economics studies.
Applies aspects related to supply and demand.	Applies aspects related to supply and demand.	Explains general aspects about supply and demand.	Performance	Properly explains general aspects about supply and demand.
Recognizes concepts related to microeconomics.	Recognizes concepts related to microeconomics.	Names concept of technical vocabulary.	Knowledge	Effectively names concept of technical vocabulary.
		Diagrams processes that allow student making management decisions.	Performance	Rightly diagrams processes that allow student making management decisions.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Creates different technical reports.	Product	Adequately creates different technical reports.
		Participates in modules in different competency levels.	Product	Efficiently participates in modules in different competency levels.
Classify quality certificates (ISO) according to products or services.	Classifies quality certificates (ISO) according to products or services.	Reviews of main concepts certificates of quality.	Knowledge	Clearly reviews of main concepts certificates of quality.
Explain reasons why a company could get a worldwide international standard.	Explains reasons why a company could get a worldwide international standard.	Demonstrates ISO applicability.	Product	Properly demonstrates ISO applicability.
		Enumerates general aspects of international corporations.	Knowledge	Rightly enumerates general aspects of international corporations.
		Determines reasons why a company becomes international.	Performance	Effectively determines reasons why a company becomes international.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Context and organization Small and medium enterprises (SME´s).

Purpose: Knows the context and organization Small and medium enterprises (SME´s).

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly discusses about globalization context.	Specific
Correctly distinguishes mercantile insertion of SME´s.	Specific
Properly contrasts elements of law related to SME´s environment.	Specific
Rightly lists basic elements of administration of SME´s.	Specific
Effectively describes administration environment or atmosphere of SME´s.	Specific
Adequately distinguishes aspects that influence the operation of SME´s.	Specific
Efficiently enumerates growth of SME´s.	Specific
Clearly designs corporate marketing plan and a publicity program.	Specific
Correctly design of a publicity program.	Specific
Properly lists sale points and distribution of goods.	Specific
Rightly reviews concept and importance of finances for a company.	Specific
Efficiently names concept and characteristic of role leadership.	Specific
Adequately recognizes concept of leaders, types of leaders and functions of leaders.	Specific
Effectively distinguishes things that should be encouraged in a good employee.	Specific

Competency elements

References	Title of the element
2 – 1	Context and organization Small and medium enterprises (SME´s).

Performance Criteria:

1. Locates micro and medium company in a globalization context.
2. Enumerates basic elements of administration of SME´s.
3. Explains the function of marketing and finances in SME´s context.
4. Identifies characteristics of a leader in the SME´s context.

Application field:

Category	Class
Services	Provision of Technical Education services

Performance evidence:

1. Contrasts elements of law related to SME´s environment.
2. Recognizes concept of leaders, types of leaders and functions of leaders.

Product evidence:

1. Designs corporate marketing and a publicity plan.
2. Design of a publicity program.

Knowledge evidence:

1. Discusses about globalization context.
2. Distinguishes mercantile insertion of SME´s.
3. Lists basic elements of administration of SME´s.
4. Describes administration environment or atmosphere of SME´s.
5. Distinguishes aspects that influence the operation of SME´s.
6. Enumerates growth of SME´s.

7. Lists sale points and distribution of goods.
8. Reviews concept and importance of finances for a company.
9. Names concept and characteristic of role leadership.
10. Distinguishes things that should be encouraged in a good employee.

Sector: Commercial and Services	Program: Accounting
Subject Area: Manufacturing management	Grade: Eleventh
Study block: Context and organization small and medium enterprises (SME´s)	Time: 30 hours
Purpose: Recognizes de importance of small and medium enterprises (SME´s) in the country economy.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Locate micro and medium company in a globalization context.	<p>The context of Globalization:</p> <ul style="list-style-type: none"> • Challenges • Global tendencies that affect SME´s • Quantitative and qualitative importance • SME´s and car employment • Conditions constituents and reproductive cycle 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Reviews about globalization context. • Comments mercantile insertion of SME´s. • Recognizes elements of law related to SME´s environment. 	<ul style="list-style-type: none"> • Initiative, spirit and creativity 	<ul style="list-style-type: none"> • Locates micro and medium company in a globalization context.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Mercantile insertion of SME's:</p> <ul style="list-style-type: none"> • Conditions of mercantile insertion • Development of SME's • Paradigms of the development of SME's • SME's subject of service <p>The customer and impact of services.</p> <p>Existent legislation:</p> <ul style="list-style-type: none"> • Tributary favorable regimes to SME's. • Formalization and patents • Registration of marks. 	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Discusses about globalization context. • Distinguishes mercantile insertion of SME's. • Contrasts elements of law related to SME's environment. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
2. Enumerate basic elements of administration of small and medium enterprises (SME's).	<p>Basic elements of administration of SME's:</p> <ul style="list-style-type: none"> • Concept • Importance • Origin and evolution • Characteristics (size, types, product or service, necessary resources) <p>Administration:</p> <ul style="list-style-type: none"> • Environment or atmosphere of SME's • Functional areas • organizational processes • Stages of the administrative process • Processes productive and/or operative 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Describes basic elements of administration of SME's. • Illustrates administration environment or atmosphere of SME's. • Enumerates aspects that influence the operation of SME's. • Names growth of SME's. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Lists basic elements of administration of SME's. 	<ul style="list-style-type: none"> • Initiative, spirit and creativity 	<ul style="list-style-type: none"> • Enumerates basic elements of administration of small and medium enterprises (SME's).

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> Aspects that influence the operation of SME's (location, size, type, product or service, resources) Growth of SME's (characteristic, objectives, advantages and disadvantages) Viable growth options Legal aspects Necessary resources 	<ul style="list-style-type: none"> Describes administration environment or atmosphere of SME's. Distinguishes aspects that influence the operation of SME's. Enumerates growth of SME's. 		
3. Explain the function of marketing and finances in small and medium enterprises (SME's) context.	<p>Planning of corporate Marketing:</p> <ul style="list-style-type: none"> Generalities Corporate strategy Strategy of product mix Corporate plan versus middle management 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Explains corporate marketing plan and of a publicity program. Selects sale points and distribution of goods. 	<ul style="list-style-type: none"> Initiative, spirit and creativity 	<ul style="list-style-type: none"> Explains the function of marketing and finances in small and medium enterprises (SME's) context.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Formation and profile of its consumers • Primary demands versus Selective demands • Selection of marketing strategy <p>Publicity program</p> <ul style="list-style-type: none"> • Promotion of sales • Decision and organization of programs • Objectives • Design of advertising • Media programs • Media objectives • Global publicity 	<ul style="list-style-type: none"> • Comments concept and importance of finances for a company. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Designs corporate marketing plan and a publicity program. • Lists sale points and distribution of goods. • Reviews concept and importance of finances for a company. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Program of sales and distribution:</p> <ul style="list-style-type: none"> • Sales objectives and promotions • Aspects to consider in the program of promotion of sales • Types of marketing channels or sales • Structure of distribution channels • Selection and implementation to attract sales <p>Finances:</p> <ul style="list-style-type: none"> • Concept and importance • The financial administrator's responsibility 			

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Position in the organizational structure • Differences between maximizing utilities and maximizing the value of the company • Application in the context of SME's. <p>The economic problem (necessities, goods, problems)</p> <ul style="list-style-type: none"> • What is supply and what is demand <p>Production</p> <ul style="list-style-type: none"> • Concept and functions Costs • Concept and types factory (materials, hand works, industrial) 			

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
4. Identify characteristics of a leader in the small and medium enterprises (SME's) context.	<p>Leadership:</p> <ul style="list-style-type: none"> • Concept, types and characteristics <p>Work (making decisions ability, handling conflicts, delegation of functions, motivation, disciplinary action)</p> <p>Areas that a good leader should encourage in an employee:</p> <ul style="list-style-type: none"> • Trust. • Communication • Self- esteem • Teamwork 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Reviews concept and characteristic of role leadership. • Explains concept of leaders, types and functions of leaders. • Describes things that should be encouraged in a good employee. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Names concept and characteristic of role leadership. • Recognizes concept of leaders, types and functions of leaders. • Distinguishes things that should be encouraged in a good employee. 	<ul style="list-style-type: none"> • Initiative, spirit and creativity 	<ul style="list-style-type: none"> • Identifies characteristics of a leader in the small and medium enterprises (SME's) context.

PRACTICES AND CHECKLISTS			
PRACTICE DEVELOPMENT			
STUDY BLOCK :		PRACTICE No. 1	
Purpose:			
Scenario: Classroom		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures
<p>Teacher:</p> <ul style="list-style-type: none"> • Reviews about globalization context. • Comments mercantile insertion of SME´s. • Recognizes elements of law related to SME´s environment. • Describes basic elements of administration of SME´s. • Illustrates administration environment or atmosphere of SME´s. • Enumerates aspects that influence the operation of SME´s. • Names growth of SME´s. • Explains corporate marketing and a publicity program. • Illustrates design of a publicity program. • Selects sale points and distribution of goods. • Comments concept and importance of finances for a company. • Reviews concept and characteristic of role leadership. • Explains concept of leaders, types of leaders and functions of leaders. • Describes things that should be encouraged in a good employee.

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 discusses about globalization context.			
Correctly distinguishes mercantile insertion of SME´s.			
Properly contrasts elements of law related to SME´s environment.			
Rightly lists basic elements of administration of SME´s.			
Effectively describes administration environment or atmosphere of SME´s.			
Adequately distinguishes aspects that influence the operation of SME´s.			
Efficiently enumerates growth of SME´s.			
Clearly designs corporate marketing and a publicity program.			
Correctly design a publicity program.			
Properly lists sale points and distribution of goods.			
Rightly reviews concept and importance of finances for a company.			
Efficiently names concept and characteristic of role leadership.			
Adequately recognizes concept of leaders, types of leaders and functions of leaders.			
Effectively distinguishes things that should be encouraged in a good employee.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Locate micro and medium company in a globalization context.	Locates micro and medium company in a globalization context.	Discusses about globalization context.	Knowledge	Clearly discusses about globalization context.
		Distinguishes mercantile insertion of SME's.	Knowledge	Correctly distinguishes mercantile insertion of SME's.
		Contrasts elements of law related to SME's environment.	Performance	Properly contrasts elements of law related to SME's environment.
Enumerate basic elements of administration of SMEs.	Enumerates basic elements of administration of SMEs.	Lists basic elements of administration of SME's.	Knowledge	Rightly lists basic elements of administration of SME's.
		Describes administration environment or atmosphere of SME's.	Knowledge	Effectively describes administration environment or atmosphere of SME's.
		Distinguishes aspects that influence the operation of SME's.	Knowledge	Adequately distinguishes aspects that influence the operation of SME's.
		Enumerates growth of SME's.	Knowledge	Efficiently enumerates growth of SME's.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Explain the function of marketing and finances in SMEs context.	Explains the function of marketing and finances in SMEs context.	Designs corporate marketing and a publicity plan program.	Product	Clearly designs corporate marketing and a publicity plan program.
		Lists sale points and distribution of goods.	Knowledge	Properly lists sale points and distribution of goods.
		Reviews concept and importance of finances for a company.	Knowledge	Rightly reviews concept and importance of finances for a company.
Identify characteristics of a leader in the SME's context.	Identifies characteristics of a leader in the SME's context.	Names concept and characteristic of role leadership.	Knowledge	Efficiently names concept and characteristic of role leadership.
		Recognizes concept of leaders, types of leaders and functions of leaders.	Performance	Adequately recognizes concept of leaders, types of leaders and functions of leaders.
		Distinguishes things that should be encouraged in a good employee.	Knowledge	Effectively distinguishes things that should be encouraged in a good employee.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: An introduction to costs.

Purpose: distinguishes general aspects about costs.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly establishes differences between technical cost vocabularies.	Specific
Correctly enumerates administration processes for small and medium companies.	Specific
Properly describes processes for administrative organization of SME's company or production shop.	Specific
Rightly presents model of a flow chart.	Specific
Clearly classifies costs in a company.	Specific
Adequately describes the elements of cost of a product.	Specific
Effectively classifies costs.	Specific
Clearly distinguishes the GAAP of cost.	Specific
Clearly solves simple exercises of finance of materials for a productive simple activity.	Specific
Efficiently determines relative elements remuneration with types of working days.	Specific
Rightly estimates value of not remunerating manpower or family.	Specific
Adequately determines total, unitary cost and price.	Specific
Clearly explains operation costs.	Specific
Efficiently calculates margins of utility.	Specific

Competency elements

References	Title of the element
3 – 1	Know an introduction costs.

Performance Criteria:

- Defines technical vocabulary related to cost financial and administrative accounting,
- Schematizes organization of small industry or production workshop.
- Classifies costs in a company.
- Applies cost elements of a product in production processes.
- Applies accounting standard financial information for each element of cost.
- Determines a total cost, unitary and sale price.

Application field:

Category

Class

Services

Provision of Technical Education services

Performance evidence:

1. Presents model of a flow chart.
2. Classifies costs in a company.
3. Classifies costs.
4. Determines relative elements remuneration with types of working days.
5. Explains operation costs.

Product evidence:

1. Solves simple exercises of finance of materials for a productive simple activity.
2. Estimates value of not remunerating manpower or family.

3. Determines total, unitary cost and price.
4. Calculates margins of utility.

Knowledge evidence:

1. Establishes differences between technical cost vocabularies.
2. Enumerates administration processes for small and medium companies.
3. Describes processes for administrative organization of SME's company or production shop.
4. Describes the elements of cost of a product.
5. Distinguishes the GAAP of cost.

Sector: Commercial and Services	Program: Accounting
Subject Area: Manufacturing Management	Grade: Eleventh
Study block: An introduction to costs	Time: 30 hours
Purpose: Distinguishes general aspects about costs.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Define technical vocabulary related to cost financial and administrative accounting.	Technical vocabulary <ul style="list-style-type: none"> • Administrative and financial accounting • Spending • Cost and loss • Gain Margin • Waste • Companies Industrial • Small Business Industrial • Medium-sized Industrial • Large enterprise Industrial. 	<u>Teacher:</u> <ul style="list-style-type: none"> • Defines technical costs vocabulary. <u>Student.</u> <ul style="list-style-type: none"> • Establishes differences between technical cost vocabularies. 	<ul style="list-style-type: none"> • Interest to know about accounting costs. 	<ul style="list-style-type: none"> • Defines technical vocabulary related to cost financial and administrative accounting.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
<p>2. Schematize organization of small industry or production workshop.</p>	<p>Organization of small industry or production shop</p> <p>Work of administration of manufacturing companies - planning</p> <ul style="list-style-type: none"> • organization • address control <p>Flow chart</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Enumerates administration processes for small and medium companies. • Describes processes for administrative organization of SME's company or production shop. • Presents model of a flow chart. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Enumerates administration processes for small and medium companies. • Describes processes for administrative organization of SME's company or production shop. • Presents model of a flow chart. 	<ul style="list-style-type: none"> • Interest to know about accounting costs. 	<ul style="list-style-type: none"> • Schematizes organization of small industry or production workshop.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
3. Classify costs in a company.	<p>Classification of costs:</p> <p>According to function:</p> <ul style="list-style-type: none"> • Financial • Administrative • Marketing • Manufacture <p>In relation to opportunity that they register</p> <ul style="list-style-type: none"> • Historical • Predetermined • Related to activity, department, and finance or product center • Direct and indirect, according to the behavior of activity level 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Classifies costs in a company. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Classifies costs in a company. 	<ul style="list-style-type: none"> • Interest to know about accounting costs. 	<ul style="list-style-type: none"> • Classifies costs in a company.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> Fixed, variables, semi-variables, according to outstanding ranges of production <p>Related to accumulation form of costs:</p> <ul style="list-style-type: none"> Specific orders of production Continuous process Classes or assemblies Finance for absorption Finance director marginal 			
4. Apply cost elements of a product in production processes.	<p>Basic cost elements:</p> <ul style="list-style-type: none"> Materials Matter prevails basic 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Describes the elements of cost of a product. 	<ul style="list-style-type: none"> Interest to know about accounting costs. 	<ul style="list-style-type: none"> Applies cost elements of a product in production processes.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> Materials with added value or semi-manufactured materials Manpower Indirect costs of production	<ul style="list-style-type: none"> Solves cases in which elements of cost are classified. <u>Student:</u> <ul style="list-style-type: none"> Describes the elements of cost of a product. Classifies costs. 		
5. Apply accounting standards in financial information for each element of cost.	Direct and indirect materials: <ul style="list-style-type: none"> International norms of financial information: Relative importance of cost Enough revelation Beneficial Cost (internal control) 	<u>Teacher:</u> <ul style="list-style-type: none"> Describes the GAAP of cost. Applies GAAP to concrete relative situations in separation of direct and indirect materials. Determines elements related to remuneration with types of working days. Estimates value of not remunerating manpower or family. 	<ul style="list-style-type: none"> Interest to know about accounting costs. 	<ul style="list-style-type: none"> Applies accounting standards financial information for each element of cost.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Finance of materials for a productive simple activity. <p>Manpower:</p> <ul style="list-style-type: none"> • Worker's remuneration in productive processes. • Remuneration according to the different types of days. • Not remunerated manpower or family. • The schedule in a small industry or shop (their calculation and registration) • Finance of manpower 	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Distinguishes the GAAP of cost. • Solves simple exercises of finance of materials for a productive simple activity. • Determines elements related to remuneration with types of working days. • Estimates value of not remunerating manpower or family. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> Separation of manpower production and of the marketing administration and others. <p>Indirect costs of production:</p> <ul style="list-style-type: none"> Payable, and non payable Indirect costs of production <p>Operation costs</p> <p>Assignment of indirect costs to product or service.</p>			
6. Determine a total cost, unitary and sale price.	<p>Total cost, unitary cost and price:</p> <ul style="list-style-type: none"> Accumulation of cost elements to obtain total cost and unitary cost. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Calculates total, unitary cost and price. Recognizes operation costs. 	<ul style="list-style-type: none"> Interest to know about accounting costs. 	<ul style="list-style-type: none"> Determines a total cost, unitary and sale price.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Production volume and plant capacity or shop. <p>Operation costs:</p> <ul style="list-style-type: none"> • Distribution expenses • Administration expenses • Integral cost of Financing. <p>Application of the margins of utility.</p> <ul style="list-style-type: none"> • Determination of price. • Determination of contribution margin. 	<ul style="list-style-type: none"> • Applies margins of utility. <p><u>Teacher:</u></p> <ul style="list-style-type: none"> • <i>Determines</i> total, unitary cost and price. • Explains operation costs. • Calculates margins of utility. 		

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

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures	<p>Teacher:</p> <ul style="list-style-type: none"> • Defines technical costs vocabulary. • Enumerates administration processes for small and medium companies. • Describes processes for administrative organization of SME's company or production shop. • Presents model of a flow chart. • Classifies costs in a company. • Describes the elements of cost of a product. • Solves cases in which elements of cost are classified. • Describes the GAAP of cost. • Applies GAAP to concrete relative situations in separation of direct and indirect materials. • Determines relative elements remuneration with types of working days. • Estimates value of not remunerating manpower or family. • Calculates total, unitary cost and price. • Recognizes operation costs. • Applies margins of utility.
------------	---

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 establishes differences between technical cost vocabularies.			
Correctly enumerates administration processes for small and medium companies.			
Properly describes processes for administrative organization of SME's company or production shop.			
Rightly presents model of a flow chart.			
Clearly classifies costs in a company.			
Adequately describes the elements of cost of a product.			
Effectively classifies costs.			
Clearly distinguishes the GAAP of cost.			
Clearly solves simple exercises of finance of materials for a productive simple activity.			
Efficiently determines relative elements remuneration with types of working days.			
Rightly estimates value of not remunerating manpower or family.			
Adequately determines total, unitary cost and price.			
Clearly explains operation costs.			
Efficiently calculates margins of utility.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Define technical vocabulary related to cost financial and administrative accounting,	Defines technical vocabulary related to cost financial and administrative accounting,	Establishes differences between technical cost vocabularies.	Knowledge	Clearly establishes differences between technical cost vocabularies.
Schematize organization of small industry or production workshop.	Schematizes organization of small industry or production workshop.	Enumerates administration processes for small and medium companies.	Knowledge	Correctly enumerates administration processes for small and medium companies.
		Describes processes for administrative organization of SME's company or production shop.	Knowledge	Properly describes processes for administrative organization of SME's company or production shop.
		Presents model of a flow chart.	Performance	Rightly presents model of a flow chart.
Classify costs in a company.	Classifies costs in a company.	Classifies costs in a company.	Performance	Clearly classifies costs in a company.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Apply cost elements of a product in production processes.	Applies cost elements of a product in production processes.	Describes the elements of cost of a product.	Knowledge	Adequately describes the elements of cost of a product.
		Classifies costs.	Performance	Effectively classifies costs.
Apply accounting standard financial information for each element of cost.	Applies accounting standard financial information for each element of cost.	Distinguishes the GAAP of cost.	Knowledge	Clearly distinguishes the GAAP of cost.
		Solves simple exercises of finance of materials for a productive simple activity.	Product	Clearly solves simple exercises of finance of materials for a productive simple activity.
		Determines elements related to remuneration with types of working days.	Performance	Efficiently determines elements related to remuneration with types of working days.
		Estimates value of not remunerating manpower or family.	Product	Rightly estimates value of not remunerating manpower or family.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Determines a total cost, unitary and sale price.	Determines a total cost, unitary and sale price.	Determines total, unitary cost and price.	Product	Adequately determines total, unitary cost and price.
		Explains operation costs.	Performance	Clearly explains operation costs.
		Calculates margins of utility.	Product	Efficiently calculates margins of utility.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Inventory management

Purpose: Explain inventory management.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly determines importance of administrative control of reception, classification, catalogues and location of goods.	Specific
Properly interprets the administration of inventories.	Specific
Correctly classifies costs of the inventories.	Specific
Rightly recognizes the importance of administrative inventory systems in a company as in delay time, line, locations, suppliers and storage of raw material.	Specific

Competency elements

References	Title of the element
4 – 1	Explain inventory management

Performance Criteria:

1. Applies administrative controls in income merchandise.
2. Determines administrative costs in an inventory in a company.
3. Explains the importance of administrative inventory systems in a company as in delay time, line, location, supplies and storage of raw material.

Application field:

Category

Class

Services

Provision of Technical Education services

Performance evidence:

1. Determines importance of administrative control of reception, classification, catalogues and location of goods.
2. Interprets the administration of inventories.
3. Classifies costs of the inventories.
4. Recognizes the importance of administrative inventory systems in a company as in delay time, line, locations, suppliers and storage of raw material.

Sector: Commercial and Services	Program: Accounting
Subject Area: Manufacturing Management	Grade: Eleventh
Study block: Inventory management	Time: 24 hours
Purpose: Use administrative controls in income merchandise.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Apply administrative controls in income merchandise.	Administrative control of goods: <ul style="list-style-type: none"> • Reception of the goods • Classification • Catalog of merchandise • Location of goods (raw material). 	<u>Teacher:</u> <ul style="list-style-type: none"> • Explains the importance of administrative control of reception, classification, catalogues and location of goods. <u>Student:</u> <ul style="list-style-type: none"> • Determines importance of administrative control of reception, classification, catalogues and location of goods. 	<ul style="list-style-type: none"> • Responsibility in the use of inventory 	<ul style="list-style-type: none"> • Applies administrative controls in income merchandise.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
2. Determine administrative costs in an inventory in a company.	<p>Administration of the inventories.</p> <ul style="list-style-type: none"> • Definition • Classification • Materials and supplies • Products in process • Finished products <p>Costs of the inventories:</p> <ul style="list-style-type: none"> • of transfer inside and it was • of reception • of maintenance • of storage • of security • Lacking 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Describes functions of inventories administration inside a company. • Identifies costs of inventories. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Interprets the administration of inventories. • Classifies costs of the inventories. 	<ul style="list-style-type: none"> • Values honesty in custody, and in registration of inventories 	<ul style="list-style-type: none"> • Determines administrative costs in an inventory in a company.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
3. Explain the importance of administrative inventory systems in a company as in delay time, line, locations, suppliers and storage of raw material.	<p>Model of the order of economic lot (AND.O.Q):</p> <ul style="list-style-type: none"> • With uniform resupply • With lacking • With discount for purchase • With volume • Reordering point, discount, number of order, analysis of graphics • System of inventories ABC and 123 (main ABC and 123, ALPHA, BETA, RANGE) 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Explains the importance of administrative inventory systems in a company as in delay time, line, locations, suppliers and storage of raw material. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Recognizes the importance of administrative inventory systems in a company as in delay time, line, locations, suppliers and storage of raw material. 	<ul style="list-style-type: none"> • Interest applying knowledge 	<ul style="list-style-type: none"> • Explains the importance of administrative inventory systems in a company as in delay time, line, locations, suppliers and storage of raw material.

PRACTICES AND CHECKLISTS			
PRACTICE DEVELOPMENT			
STUDY BLOCK :		PRACTICE No. 1	
Purpose:			
Scenario: Classroom		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures
<p>Teacher:</p> <ul style="list-style-type: none"> • Explains the importance of administrative control of reception, classification, catalogues and location of goods. • Describes functions of inventories administration inside a company. • Identifies costs of inventories. • Explains the importance of administrative inventory systems in a company as in delay time, line, locations, suppliers and storage of raw material.

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 determines importance of administrative control of reception, classification, catalogues and location of goods.				
Properly interprets the administration of inventories.				
Correctly classifies costs of the inventories.				
Rightly recognizes the importance of administrative inventory systems in a company as in delay time, line, locations, suppliers and storage of raw material.				

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Apply administrative controls in income merchandise.	Applies administrative controls in income merchandise.	Determines importance of administrative control of reception, classification, catalogues and location of goods.	Performance	Clearly determines importance of administrative control of reception, classification, catalogues and location of goods.
Determine administrative costs in an inventory in a company.	Determines administrative costs in an inventory in a company.	Interprets the administration of inventories.	Performance	Properly interprets the administration of inventories.
		Classifies costs of the inventories.	Performance	Correctly classifies costs of the inventories.
Explain the importance of administrative inventory systems in a company as in delay time, line, location, supplies and storage of raw material.	Explains the importance of administrative inventory systems in a company as in delay time, line, location, supplies and storage of raw material.	Recognizes the importance of administrative inventory systems in a company as in delay time, line, locations, suppliers and storage of raw material.	Performance	Rightly recognizes the importance of administrative inventory systems in a company as in delay time, line, locations, suppliers and storage of raw material.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Specific cost order

Purpose: Elaborates specific cost order.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly creates documentation gathered about materials, and documentation about manpower also documentation gathered about indirect costs.	Specific
Correctly elaborates an integrative problem using control documentation for materials and manpower in different production orders.	Specific
Clearly determines total and unitary cost of an order of mediating production sheet costs.	Specific
Properly elaborates cost sheets.	Specific
Adequately comments what departmentalization implies in a manufacturing company.	Specific
Efficiently names the importance of primary and secondary departmentalization.	Specific
Effectively calculates a departmental rate.	Specific
Clearly calculates predetermined rates of indirect costs and departmentalization of indirect real costs by obtaining departmental variations among real and applied costs.	Specific
Correctly recognizes process of countable cycle.	Specific
Properly makes costs statements of produced and sold articles, integration with losses and profits and general balance.	Specific
Rightly creates costs sheets and statements.	Specific
Adequately calculates rates for each element of cost using bases.	Specific
Rightly creates cards of standard costs.	Specific

Competency elements

References	Title of the element
5 – 1	Elaborates specific cost order according standards.

Performance Criteria:

1. Applies control documentation and cost register in determination of total and unitary costs of a production order.
2. Elaborates cost sheets for specific order obtaining total and unitary cost of the order.
3. Elaborates departmentalization charts that allow indirect costs.
4. Elaborates a production cycle in a company using assets and financial statements in costs for specific orders.
5. Establishes standard related to three cost elements to formulate standard cost card.

Application field:

Category	Class
Services	Provision of Technical Education services

Performance evidence:

1. Recognizes process of countable cycle.

Product evidence:

Creates documentation gathered about materials, and documentation about manpower also documentation gathered about indirect costs.
Elaborates an integrative problem using control documentation for materials and manpower in different production

orders.

Determines total and unitary cost of an order of mediating production sheet costs.

Elaborates cost sheets.

Calculates a departmental rate.

Calculates predetermined rates of indirect costs and departmentalization of indirect real costs by obtaining departmental variations among real and applied costs.

Makes costs statements of produced and sold articles, integration with losses and profits and general balance.

Creates costs sheets and statements.

Calculates rates for each element of cost using bases.

Creates cards of standard costs.

Knowledge evidence:

Comments what departmentalization implies in a manufacturing company.

Names the importance of primary and secondary departmentalization.

Sector: Commercial and Services	Program: Accounting
Subject Area: Manufacturing management	Grade: Eleventh
Study block: Specific cost order	Time: 66 hours
Purpose: Register in the determination of total and unitary costs of a production order.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Apply control documentation and cost register in the determination of total and unitary costs of a production order.	<p>Specific documentation orders: Elements of cost Materials:</p> <ul style="list-style-type: none"> Documentation for operative process of material purchases. (Internal and external) Documentation for the process of using materials (internal). Manpower: Administrative control for schedule payment. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> Uses documentation gathered about materials and documentation about manpower also about indirect costs. Solves an integrative problem using control documentation for materials and manpower in different production orders. 	<ul style="list-style-type: none"> Interest applying knowledge in tasks 	<ul style="list-style-type: none"> Applies control documentation and cost register in determination of total and unitary costs of a production order.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Control of manpower inside production for finance of each order</p> <ul style="list-style-type: none"> • Manpower direct employee in each order • Distribution and assignment • Documentation for internal control process of manpower costs starting from schedule order and control of indirect manpower • Indirect costs of production: • Differentiation of real budget versus budget and applied costs 	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Creates documentation gathered about materials, and documentation about manpower also documentation gathered about indirect costs. • Elaborates an integrative problem using control documentation for materials and manpower in different production orders. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
2. Elaborate cost sheets for specific order obtaining total and unitary cost of the order.	Cost sheets: <ul style="list-style-type: none"> • Clients' orders • Production programming 	<u>Teacher:</u> <ul style="list-style-type: none"> • Demonstrates procedures determining total and unitary cost of an order of mediating production-sheet costs. • Solves exercises using control documentation and registration of costs and the elaboration of cost sheets. <u>Student:</u> <ul style="list-style-type: none"> • Determines total and unitary cost of an order of mediating production-sheet costs. • Elaborates cost sheets. 	<ul style="list-style-type: none"> • Interest applying knowledge in tasks 	<ul style="list-style-type: none"> • Elaborates cost sheets for specific order obtaining total and unitary cost of the order.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
<p>3. Elaborates departmentalization charts that allow indirect costs.</p>	<p>Concept of departmentalization.</p> <ul style="list-style-type: none"> • Predict departmental indirect costs of production • Well-known methods for apportionment of departmental cost, service departments and productive, staggered, algebraic and direct departments. • Rates departmental indirect costs of production. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Explains what departmentalization implies in a manufacturing company. • Determines the importance of primary and secondary departmentalization. • Demonstrates process for calculation of a departmental rate. • Solves cases calculating predetermined rates of indirect costs and departmentalization of indirect real costs by obtaining departmental variations among real and applied costs. 	<ul style="list-style-type: none"> • Interest applying knowledge in tasks 	<ul style="list-style-type: none"> • Elaborates departmentalization charts that allow indirect costs.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Assignment of indirect costs by means of rates and control of real costs</p> <p>Calculation of the variations for over and sub- application indirect costs</p>	<p><u>Student:</u></p> <ul style="list-style-type: none"> • Comments what departmentalization implies in a manufacturing company. • Names the importance of primary and secondary departmentalization. • Calculates a departmental rate. • Calculates predetermined rates of indirect costs and departmentalization of indirect real costs by obtaining departmental variations among real and applied costs. 		

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
4. Elaborate a production cycle in a company using assets and financial statements in costs for specific orders.	<p>Countable cycle: Entries using specific accounts of system of orders.</p> <p>Financial statements:</p> <ul style="list-style-type: none"> • Cost statements of manufactured articles • Statements of sold articles • Statements of financial situation. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Describes process of countable cycle. • Explains costs statements of produced and sold articles, integration with losses and profits and general balance. • Elaborates cost sheets and statement. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Recognizes process of countable cycle. • Makes costs statements of produced and sold articles, integration with losses and profits and general balance. • Creates cost sheets and statements. 	<ul style="list-style-type: none"> • Interest applying knowledge in tasks 	<ul style="list-style-type: none"> • Elaborates a production cycle in a company using assets and financial statements in costs for specific orders.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
5. Establish standard related to three cost elements to formulate standard cost card.	Fixing of element's standard of cost <ul style="list-style-type: none"> • Base determine standard: • Rate materials • Study in use of materials. • Quality-cost of materials • Labor contracts • Curved yield manpower • Supplies and demands versus cost of qualified manpower 	<u>Teacher:</u> <ul style="list-style-type: none"> • Determines rates for each element of cost using bases. • Formulates cards of standard costs. <u>Students:</u> <ul style="list-style-type: none"> • Calculates rates for each element of cost using bases. • Creates cards of standard costs. 	<ul style="list-style-type: none"> • Interest applying knowledge in tasks 	<ul style="list-style-type: none"> • Establishes standard related to three cost elements to formulate standard cost card.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> • Standard price of: materials(use or efficiency), standard price or salary(rate of manpower) • Productive standard efficiency of manpower • Standard of indirect costs of production relative to the two elements 			

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

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures

Teacher:

- Uses documentation gathered about materials and documentation about manpower also about indirect costs.
- Solves an integrative problem using control documentation for materials and manpower in different production orders.
- Demonstrates procedures determining total and unitary cost of an order of mediating production- sheet costs.
- Solves exercises using control documentation and registration of costs and the elaboration of cost sheets. Explains what departmentalization implies in a manufacturing company.
- Determines the importance of primary and secondary departmentalization.
- Demonstrates process for calculation of a departmental rate.
- Solves cases calculating predetermined rates of indirect costs and departmentalization of indirect real costs by obtaining departmental variations among real and applied costs.
- Describes process of countable cycle.
- Explains costs statements of produced and sold articles, integration with losses and profits and general balance.
- Elaborates cost sheets and statements.
- Determines rates for each element of cost using bases.
- Formulates cards of standard costs.

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 creates documentation gathered about materials, and documentation about manpower also documentation gathered about indirect costs.			
Correctly elaborates an integrative problem using control documentation for materials and manpower in different production orders.			
Clearly determines total and unitary cost of an order of mediating production sheet costs.			
Properly elaborates of cost sheets.			
Adequately comments what departmentalization implies in a manufacturing company.			
Efficiently names the importance of primary and secondary departmentalization.			
Effectively calculates a departmental rate.			
Clearly calculates predetermined rates of indirect costs and departmentalization of indirect real costs by obtaining departmental variations among real and applied costs.			
Correctly recognizes process of countable cycle.			
Properly makes costs statements of produced and sold articles, integration with losses and profits and general balance.			
Rightly creates costs sheets and statements.			
Adequately calculates rates for each element of cost using bases.			
Rightly creates cards of standard costs.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Apply control documentation and cost register in determination of total and unitary costs of a production order.	Applies control documentation and cost register in determination of total and unitary costs of a production order.	Creates documentation gathered about materials, and documentation about manpower also documentation gathered about indirect costs.	Product	Clearly creates documentation gathered about materials, and documentation about manpower also documentation gathered about indirect costs.
		Elaborates an integrative problem using control documentation for materials and manpower in different production orders.	Product	Correctly elaborates an integrative problem using control documentation for materials and manpower in different production orders.
Elaborate cost sheets for specific order obtaining total and unitary cost of the order.	Elaborates cost sheets for specific order obtaining total and unitary cost of the order.	Determines total and unitary cost of an order of mediating production sheet costs.	Product	Clearly determines total and unitary cost of an order of mediating production sheet costs.
		Elaborates cost sheets.	Product	Properly elaborates cost sheets.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Elaborate departmentalization charts that allow indirect costs.	Elaborates departmentalization charts that allow indirect costs.	Comments what departmentalization implies in a manufacturing company.	Knowledge	Adequately comments what departmentalization implies in a manufacturing company.
		Names the importance of primary and secondary departmentalization.	Knowledge	Efficiently names the importance of primary and secondary departmentalization.
		Calculates a departmental rate.	Product	Effectively calculates a departmental rate.
		Calculates predetermined rates of indirect costs and departmentalization of indirect real costs by obtaining departmental variations among real and applied costs.	Product	Clearly calculates predetermined rates of indirect costs and departmentalization of indirect real costs by obtaining departmental variations among real and applied costs.

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Elaborate a production cycle in a company using assets and financial statements in costs for specific orders.	Elaborates a production cycle in a company using assets and financial statements in costs for specific orders.	Recognizes process of countable cycle.	Performance	Correctly recognizes process of countable cycle.
		Makes costs statements of produced and sold articles, integration with losses and profits and general balance.	Product	Properly makes costs statements of produced and sold articles, integration with losses and profits and general balance.
		Creates costs sheets and statements.	Product	Rightly creates costs sheets and statements.
Establish standard related to three cost elements to formulate standard cost card.	Establishes standard related to three cost elements to formulate standard cost card.	Adequately calculates rates for each element of cost using bases.	Product	Adequately calculates rates for each element of cost using bases.
		Rightly creates cards of standard costs.	Product	Rightly creates cards of standard costs.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Variation in costs elements

Purpose: Applies variation in cost elements.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly recognizes the importance of 7 variations.	Specific
Correctly lists variation causes in standard costs.	Specific
Clearly determines causes that generate variations.	Specific
Properly lists procedures of variations.	Specific
Rightly calculates the 7 variations costs.	Specific
Adequately creates charts to present variations.	Specific

Competency elements

References	Title of the element
6 – 1	Applies variations in costs elements based on standard norms.

Performance Criteria:

1. Explains causes of variations of costs elements for making decisions.
2. Calculates three elements of costs variations.

Application field:

Category
Services

Class
Provision of Technical Education services

Performance evidence:

1. Recognizes the importance of 7 variations.
2. Determines causes that generate variations.

Product evidence:

1. Calculates the 7 variations costs.
2. Creates charts to present variations.

Knowledge evidence:

1. Lists variation causes in standard costs.
2. Lists procedures of variations.

Sector: Commercial and Services	Program: Accounting
Subject Area: Manufacturing management	Grade: Eleventh
Study block: Variation in cost elements	Time: 18 hours
Purpose: Calculates variation in costs	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Explain causes of variation of cost element for making decisions.	<p>Variations:</p> <ul style="list-style-type: none"> • Definition and importance • (procedure of the 7 variations) • Variation causes with regard to standard costs. • Alternative for making of decisions. 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Explains the importance of 7 variations. • Determines variation causes in standard costs. • Solves theoretical cases on causes that generate variations. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Recognizes the importance of 7 variations. 	<ul style="list-style-type: none"> • Creative capacity in the elaboration of charts 	<ul style="list-style-type: none"> • Explains causes of variation of cost element for making decisions.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
		<ul style="list-style-type: none"> • Lists variation causes in standard costs. • Determines causes that generate variations. 		
2. Calculate three elements of cost variation.	<p>Variations of Materials:</p> <ul style="list-style-type: none"> • Price • Efficiency <p>Manpower variations:</p> <ul style="list-style-type: none"> • price or it's appraised • efficiency <p>Variations of indirect costs of production:</p> <ul style="list-style-type: none"> • Price • Efficiency • Volume of capacity 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Explains calculation procedures of variations. • Solves cases taking into consideration calculation of the 7 variations. • Formulates charts to present variations. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Lists procedures of variations. • Calculates the 7 variations costs. • Creates charts to present variations. 	<ul style="list-style-type: none"> • Creative capacity in the elaboration of charts 	<ul style="list-style-type: none"> • Calculates three elements of cost variation.

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

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures	<p>Teacher:</p> <ul style="list-style-type: none"> • Explains the importance of 7 variations. • Determines variation causes in standard costs. • Solves theoretical cases on causes that generate variations. • Explains calculation procedures of variations. • Solves cases taking into consideration calculation of the 7 variations. • Formulates charts to present variations.
------------	---

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 importance of 7 variations.			
Correctly lists variation causes in standard costs.			
Clearly determines causes that generate variations.			
Properly lists procedures of variations.			
Rightly calculates the 7 variations costs.			
Adequately creates charts to present variations.			

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Explain causes of variations of costs elements for making decisions.	Explains causes of variations of costs elements for making decisions.	Recognizes the importance of 7 variations.	Performance	Clearly recognizes the importance of 7 variations.
		Lists variation causes in standard costs.	Knowledge	Correctly lists variation causes in standard costs.
		Determines causes that generate variations.	Performance	Clearly determines causes that generate variations.
Calculate three elements of costs variations.	Calculates three elements of costs variations.	Lists procedures of variations.	Knowledge	Properly lists procedures of variations.
		Calculates the 7 variations costs.	Product	Rightly calculates the 7 variations costs.
		Creates charts to present variations.	Product	Adequately creates charts to present variations.

TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

GENERAL DATA

Title: Continuous departmental process costs

Purpose: Calculate continuous and departmental costs.

Competency Level: Basic

UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly distinguishes introductory concepts of costs for continuous or departmental process.	Specific
Correctly summarizes costs.	Specific
Property identifies types of employee reports.	Specific
Adequately elaborates newspaper General Ledger posting / posting (of) journal entries to the General Ledger.	Specific
Clearly comments about countable field processes of combined products, by-products and co-products.	Specific
Rightly applies methods to assign combined costs.	Specific

Competency elements

References	Title of the element
7 – 1	Calculate continuous and departmental costs based on standard.

Performance Criteria:

1. Explain introduction of the costs for processes.

2. Elaborates reports for controlling process costs.
3. Applies techniques and procedures in the resolution process of cost practices with specific products and sub –products.

Application field:

Category	Class
Services	Provision of Technical Education services

Product evidence:

Summarizes costs.

Elaborates newspaper General Ledger posting / posting (of) journal entries to the General Ledger.

Applies methods to assign combined costs.

Knowledge evidence:

Distinguishes introductory concepts of costs for continuous or departmental process.

Identifies types of employee reports.

Comments about countable field processes of combined products, by-products and co-products.

Sector: Commercial and Services	Program: Accounting
Subject Area: Manufacturing management	Grade: Eleventh
Study block: Continuous departmental process costs	Time: 42 hours
Purpose: Calculate continuous and departmental costs.	

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Explain the introduction of the costs for processes.	<p>Introduction of the costs for processes</p> <ul style="list-style-type: none"> • Concept, importance and characteristics • Costs for process verses costs for specific orders of production • Physical flow of production for departments 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Describes introductory concepts of costs for continuous or departmental process. • Calculates costs. <p><u>Student:</u></p> <ul style="list-style-type: none"> • Distinguishes introductory concepts of costs for continuous or departmental process. • Summarizes costs. 	<ul style="list-style-type: none"> • Interested in knowing of systems costs 	<ul style="list-style-type: none"> • Explains the introduction of the costs for processes.

LEARNING RESULTS	CONTENTS	TEACHING - LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Costs calculations:</p> <ul style="list-style-type: none"> • Calculation of equivalent production for element of cost • Unitary cost for element of cost. • Rating of finished units and transference • Rating of Inventory of production in process for several departments 			
2. Elaborate reports for controlling process costs.	<p>Information about production for volume or quantity of units:</p> <ul style="list-style-type: none"> • Conversion of measure units <p>Information about production cost:</p> <ul style="list-style-type: none"> • Average inventory • PEPS inventory 	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> • Explains types of employee reports • Prepares newspaper General Ledger posting / posting (of) journal entries to the General Ledger. 	<ul style="list-style-type: none"> • Interested in knowing of systems costs 	<ul style="list-style-type: none"> • Elaborates reports for controlling process costs.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	Adjust for: <ul style="list-style-type: none"> • Lost units • Material added Newspaper entries: <ul style="list-style-type: none"> • General Ledger posting / posting (of) journal entries to the General Ledger 	<u>Student:</u> <ul style="list-style-type: none"> • Identifies types of employee reports • Elaborates newspaper General Ledger posting / posting (of) journal entries to the General Ledger. 		
3. Apply techniques and procedures in the resolution process of cost practices with specific products and sub products.	Combined products, co-products and by-products: <ul style="list-style-type: none"> • Conceptualization and characteristic Methods to assign combined costs and co-products: <ul style="list-style-type: none"> • Method of physical units or volume 	<u>Teacher:</u> <ul style="list-style-type: none"> • Researches bibliographically about countable field processes of combined products, by-products and co-products. 	<ul style="list-style-type: none"> • Interested in knowing of systems costs 	<ul style="list-style-type: none"> • Applies techniques and procedures in the resolution process of cost practices with specific products and sub products.

LEARNING RESULTS	CONTENTS	TEACHING LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> Method of relative value of sales 	<ul style="list-style-type: none"> Solves cases applying methods to assign combined costs. <p><u>Student:</u></p> <ul style="list-style-type: none"> Comments about countable field processes of combined products, by-products and co-products. Applies methods to assign combined costs. 		

PRACTICES AND CHECKLISTS			
PRACTICE DEVELOPMENT			
STUDY BLOCK :		PRACTICE No. 1	
Purpose:			
Scenario: Classroom		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

Procedures
<p>Teacher:</p> <ul style="list-style-type: none"> • Describes introductory concepts of costs for continuous or departmental process. • Calculates costs. • Explains types of employee reports • Prepares newspaper General Ledger posting / posting (of) journal entries to the General Ledger. • Researches bibliographically about countable field processes of combined products, by-products and co-products • Solves cases applying methods to assign combined costs.

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 distinguishes introductory concepts of costs for continuous or departmental process.				
Correctly summarizes costs.				
Properly identifies types of employee reports.				
Adequately elaborates newspaper General Ledger posting / posting (of) journal entries to the General Ledger.				
Clearly comments about countable field processes of combined products, by-products and co-products.				
Rightly applies methods to assign combined costs.				

OBSERVATIONS:

CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Explain introduction of the costs for processes.	Explains introduction of the costs for processes.	Distinguishes introductory concepts of costs for continuous or departmental process.	Knowledge	Clearly distinguishes introductory concepts of costs for continuous or departmental process.
		Summarizes costs.	Product	Correctly summarizes costs.
Elaborate reports for controlling process costs.	Elaborates reports for controlling process costs.	Identifies types of employee reports.	Knowledge	Properly identifies types of employee reports.
		Elaborates newspaper General Ledger posting / posting (of) journal entries to the General Ledger.	Product	Adequately elaborates newspaper General Ledger posting / posting (of) journal entries to the General Ledger.
Apply techniques and procedures in the resolution process of cost practices with specific products and sub products.	Applies techniques and procedures in the resolution process of cost practices with specific products and sub products.	Comments about countable field processes of combined products, by-products and co-products.	Knowledge	Clearly comments about countable field processes of combined products, by-products and co-products.
		Applies methods to assign combined costs.	Product	Rightly applies methods to assign combined costs.

CONTEXTO LEGAL DESCRIPCIÓN

Esta sub área ofrece un espacio para que los aspectos teórico-prácticos, contenidos en ella, sean desarrollados durante 6 horas semanales para un total de 240 horas, abarcadas en un curso lectivo.

Comprende las áreas de desarrollo humano conocidas como: cognoscitiva, psicomotora y socio-afectiva que se interrelacionan para facilitar la formación integral del educando, mediante un proceso de enseñanza y aprendizaje participativo y dinámico. Los contenidos programáticos que se integran en esta sub área son:

- Introducción a la estadística: explica el papel de la estadística en el campo empresarial, el cálculo de medidas de tendencia central y la elaboración de cuadros y gráficos
- Conocimientos empresariales en negocios: simula un proceso de gerencia en forma virtual con el fin de poner en práctica los conocimientos hasta ahora aprendidos.
- Leyes conexas aplicadas a la labor contable: estudia temas de formación integral de los educandos, además de permitirles confeccionar un cartel de licitación.
- Introducción a la legislación mercantil: identifica los elementos fundamentales del derecho mercantil de Costa Rica.
- Legislación laboral aplicada: explica todo lo relativo al contexto laboral de un colaborador dentro de una empresa, sus derechos y deberes.
- Legislación tributaria: explica la organización y las funciones de la administración tributaria, además de utilizar las leyes relativas a este tópico.

OBJETIVOS GENERALES

1. Elaborar cuadros y gráficos estadísticos.
2. Adquirir nociones básicas referentes a las sociedades mercantiles según nuestra legislación
3. Analizar las estadísticas como herramientas en el campo empresarial, considerando las medidas de tendencia central y los gráficos.
4. Identificar los diferentes agentes auxiliares del comercio.
5. Desarrollar las diversas destrezas en el registro y el cálculo de los diferentes beneficios económicos de los empleados y patronos en su relación laboral.
6. Reconocer leyes conexas necesarias para la labor contable.

DISTRIBUCIÓN DE LAS UNIDADES DE ESTUDIO

Unidades	Nombre	Tiempo estimado en horas	Tiempo estimado en semanas
I	Leyes conexas a la labor contable.	20	5
II	Legislación mercantil.	24	6
III	Legislación aduanera	24	6
IV	Legislación laboral aplicada.	56	14
V	Legislación tributaria.	36	9
	TOTAL	160	40

NORMA TÉCNICA DE INSTITUCIÓN EDUCATIVA

DATOS GENERALES

Título: Leyes conexas a la labor contable.
 Propósito: Aplicar la legislación conexas vigente a la labor contable.
 Nivel de competencia: Básica

UNIDADES DE COMPETENCIA LABORAL QUE CONFORMAN LA NORMA

Título	Clasificación
Cita correctamente los derechos y obligación de los patronos y los trabajadores con respecto a las leyes citadas.	Específica
Identifica sin error las infracciones y las sanciones en caso de irrespetar las leyes citadas y las relaciona con el ejercicio de la labor contable.	Específica
Define correctamente el concepto de cartel de licitación y contratación administrativa.	Específica
Señala con claridad el papel de la Contraloría General de la República como ente regulador de las contrataciones administrativas.	Específica
Enumera con exactitud los tipos de licitación y los rangos establecidos por monto de cada proyecto o compra.	Específica
Elabora sin error un cartel de licitación para adquisición de bienes relativos a labores educativas o del entorno del estudiante.	Específica

Elementos de competencia

Referencia	Título del elemento
3-3	Reconocer las leyes conexas a la labor contable.

Criterios de desempeño:

1. Reconoce los alcances de las leyes conexas que pueden incidir en la gestión contable.
2. Elabora un cartel de licitación.

Campo de aplicación:

Categoría

Servicios

Clase

Prestación de servicios de Educación Técnica

Evidencias de producto:

1. Elabora un cartel de licitación para adquisición de bienes relativos a labores educativas o del entorno del estudiante.

Evidencias de conocimiento:

1. Cita los derechos y obligación de los patronos y los trabajadores con respecto a las leyes citadas.
2. Identifica las infracciones y las sanciones en caso de irrespetar las leyes citadas y las relaciona con el ejercicio de la labor contable.
3. Define el concepto de cartel de licitación y contratación administrativa.
4. Señala el papel de la Contraloría General de la República como ente regulador de las contrataciones administrativas.
5. Enumera los tipos de licitación y los rangos establecidos por monto de cada proyecto o compra.

Modalidad: Comercial y Servicios	Especialidad: Accounting
Sub-área: Contexto legal	Año: Undécimo
Unidad de Estudio: Leyes conexas a la labor contable	Tiempo Estimado: 20 horas
Propósito: Aplicar la legislación conexas vigente a la labor contable.	

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
1. Reconocer la importancia de leyes conexas que pueden incidir en la gestión contable.	<p>Ley de Igualdad Real de la Mujer (vigente).</p> <p>Ley Contra el Acoso Sexual en el Ambiente Laboral (vigente).</p> <p>Ley Contra el Enriquecimiento Ilícito No. 8422 (vigente).</p> <p>Ley de Contratación Administrativa (vigente).</p>	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> Explica los derechos y obligación de los patronos y los trabajadores con respecto a las leyes citadas. Distingue las infracciones y las sanciones en caso de irrespetar las leyes citadas y las relaciona con el ejercicio de la labor contable. 	<ul style="list-style-type: none"> Tener una clara noción de los derechos y los deberes fundamentales de cada persona. 	<ul style="list-style-type: none"> Reconoce los alcances de las leyes conexas que pueden incidir en la gestión contable.

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"> • Cita los derechos y obligación de los patronos y los trabajadores con respecto a las leyes citadas. • Identifica las infracciones y las sanciones en caso de irrespetar las leyes citadas y las relaciona con el ejercicio de la labor contable. 		
2.Elaborar un cartel de licitación.	Carteles de licitación.	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Reconoce el concepto de cartel de licitación y contratación administrativa. 	<ul style="list-style-type: none"> • Tener una clara noción de los derechos y deberes fundamentales de cada persona. 	<ul style="list-style-type: none"> • Elabora un cartel de licitación.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Límites de contratación administrativa (tabla vigente). • Confección del cartel. 	<ul style="list-style-type: none"> • Discute el papel de la Contraloría General de la Republica como ente regulador de las contrataciones. • Determina los tipos de licitación y los rangos establecidos por la tabla de límites de contratación. • Demuestra el diseño de un cartel de licitación. <p><u>El o la estudiante :</u></p> <ul style="list-style-type: none"> • Define el concepto de cartel de licitación y contratación administrativa. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
		<ul style="list-style-type: none"> • Señala el papel de la Contraloría General de la República como ente regulador de las contrataciones • Enumera los tipos de licitación y los rangos establecidos por la tabla de límites de contratación. • Elabora un cartel de licitación. 		

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

Procedimientos

El docente:

- Explica el vocabulario técnico empleado en cada ley.
- Distingue las obligaciones de los patronos y los trabajadores con respecto a cada ley.
- Reconoce el concepto de cartel de licitación y contratación administrativa.
- Discute el papel de la Contraloría General de la República como ente regulador de las contrataciones administrativas.
- Determina los tipos de licitación y los rangos establecidos por monto de cada proyecto o compra.
- Demuestra el diseño de un cartel de licitación para adquisición de bienes relativos a labores educativas o del entorno del estudiante.

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
<p>Cita correctamente los derechos y obligación de los patronos y los trabajadores con respecto a las leyes citadas.</p> <p>Identifica sin error las infracciones y las sanciones en caso de irrespetar las leyes citadas y las relaciona con el ejercicio de la labor contable.</p> <p>Define correctamente el concepto de cartel de licitación y contratación administrativa.</p> <p>Señala con claridad el papel de la Contraloría General de la República como ente regulador de las contrataciones administrativas.</p> <p>Enumera con exactitud los tipos de licitación y los rangos establecidos por monto de cada proyecto o compra.</p> <p>Elabora sin error un cartel de licitación para adquisición de bienes relativos a labores educativas o del entorno del estudiante.</p>				

OBSERVACIONES:

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Reconocer la importancia de las leyes conexas que pueden incidir en la gestión contable.	Reconoce la importancia de las leyes conexas que pueden incidir en la gestión contable.	Cita los derechos y obligación de los patronos y los trabajadores con respecto a las leyes citadas.	Conocimiento	Cita correctamente los derechos y obligación de los patronos y los trabajadores con respecto a las leyes citadas.
		Identifica las infracciones y las sanciones en caso de irrespetar las leyes citadas y las relaciona con el ejercicio de la labor contable.	Conocimiento	Identifica sin error las infracciones y las sanciones en caso de irrespetar las leyes citadas y las relaciona con el ejercicio de la labor contable.
Elaborar carteles de licitación.	Elabora carteles de licitación.	Define el concepto de cartel de licitación y contratación administrativa.	Conocimiento	Define correctamente el concepto de cartel de licitación y contratación administrativa.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
		Señala el papel de la Contraloría General de la República como ente regulador de las contrataciones administrativas.	Conocimiento	Señala con claridad el papel de la Contraloría General de la República como ente regulador de las contrataciones administrativas.
		Enumera los tipos de licitación y los rangos establecidos por monto de cada proyecto o compra.	Conocimiento	Enumera con exactitud los tipos de licitación y los rangos establecidos por monto de cada proyecto o compra.
		Elabora un cartel de licitación para adquisición de bienes relativos a labores educativas o del entorno del estudiante.	Producto	Elabora sin error un cartel de licitación para adquisición de bienes relativos a labores educativas o del entorno del estudiante.

NORMA TÉCNICA DE INSTITUCIÓN EDUCATIVA

DATOS GENERALES

Título: Legislación Mercantil.
 Propósito: Aplicar la legislación mercantil vigente a la labor contable.
 Nivel de competencia: Básica

UNIDADES DE COMPETENCIA LABORAL QUE CONFORMAN LA NORMA

Título	Clasificación
Conceptúa correctamente las fuentes, los actos y los sujetos del Derecho Mercantil.	Específica
Determina claramente los fundamentos del Derecho Mercantil Internacional.	Específica
Distingue claramente las características de los entes mercantiles.	Específica
Distingue correctamente el concepto, importancia y bases de organización de las cooperativas y las asociaciones solidaristas.	Específica
Explica sin error el papel que desempeñan los auxiliares del comercio en el desarrollo económico del país.	Específica
Elementos de competencia	
Referencia	Título del elemento
3-4	Legislación Mercantil

Criterios de desempeño:

1. Reconoce los elementos fundamentales del Derecho Mercantil.
2. Identifica las características de los entes mercantiles.
3. Explica las características legales de las cooperativas y las asociaciones solidaristas.
4. Determina el papel que desempeña los auxiliares del comercio en el desarrollo económico de un país.

Campo de aplicación:

Categoría
Servicios

Clase
Prestación de servicios de Educación Técnica

Evidencias de desempeño:

1. Explica el papel que desempeñan los auxiliares del comercio en el desarrollo económico del país.
2. Determina los fundamentos del Derecho Mercantil Internacional.

Evidencias de conocimiento:

1. Conceptúa las fuentes, los actos y los sujetos del Derecho Mercantil.
2. Distingue las características de los entes mercantiles.
3. Distingue el concepto, importancia y bases de organización de las cooperativas y las asociaciones solidaritas.

Modalidad: Comercial y Servicios	Especialidad: Accounting
Sub-área: Contexto legal	Año: undécimo
Unidad de Estudio: Introducción a la legislación mercantil	Tiempo Estimado: 24 horas
Propósito: Aplicar la legislación mercantil vigente a la labor contable	

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
1. Reconocer los elementos fundamentales del Derecho Mercantil.	<p>El Derecho Mercantil:</p> <ul style="list-style-type: none"> • Concepto. • Fuentes. • Actos. • Sujetos. <p>Fundamentos del Derecho Mercantil internacional.</p>	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Cita el concepto de fuentes, actos y sujetos del Derecho Mercantil. • Explica los fundamentos del Derecho Mercantil internacional. 	<ul style="list-style-type: none"> • Respeto por el marco jurídico mercantil de nuestro país para el funcionamiento de la empresa. 	<ul style="list-style-type: none"> • Reconoce los elementos fundamentales del Derecho Mercantil.

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"> • Conceptúa los términos las fuentes, los actos y los sujetos del Derecho mercantil. • Determina los fundamentos del Derecho Mercantil Internacional. 		
2. Identificar las características de los entes mercantiles.	<p>Entes mercantiles:</p> <ul style="list-style-type: none"> • Empresa Individual de Responsabilidad Limitada. • Sociedades mercantiles. • Clasificación doctrinaria. organización general. 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Identifica las características de los entes mercantiles. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Distingue las características de los entes mercantiles. 	<ul style="list-style-type: none"> • Respeto por el marco jurídico mercantil de nuestro país para el funcionamiento de la empresa. 	<ul style="list-style-type: none"> • Identifica las características de los entes mercantiles.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Constitución y órganos de la sociedad. • Disolución y liquidación. • Fusión y transformación. • Clasificación según el Código de Comercio. 			
3. Determinar las características legales de las cooperativas y las asociaciones solidaristas.	<p>Cooperativas:</p> <ul style="list-style-type: none"> • Concepto e importancia. • Bases de organización. <p>Asociaciones solidaristas:</p> <ul style="list-style-type: none"> • Concepto e importancia. • Bases de organización. 	<p>El o la docente:</p> <ul style="list-style-type: none"> • Determina el concepto, importancia y bases de organización de las cooperativas y las asociaciones solidaristas. 	<ul style="list-style-type: none"> • Respeto por el marco jurídico mercantil de nuestro país para el funcionamiento de la empresa. 	<ul style="list-style-type: none"> • Determina las características legales de las cooperativas y asociaciones solidarista.

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"> Distingue el concepto, la importancia y las bases de organización de las cooperativas y las asociaciones solidaristas. 		
4. Explicar el papel que desempeñan los auxiliares del comercio en el desarrollo económico del país.	Los auxiliares del comercio: <ul style="list-style-type: none"> Contador. Gerente. Dependiente. Comisionista. Agente viajero. 	<u>El o la docente:</u> <ul style="list-style-type: none"> Determina las funciones, los derechos y las prohibiciones de los auxiliares del comercio. <u>El o la estudiante:</u> <ul style="list-style-type: none"> Explica las funciones, los derechos y las prohibiciones de los auxiliares del comercio. 	<ul style="list-style-type: none"> Responsabilidad en la puesta en práctica de las normas jurídicas existentes en el país. 	<ul style="list-style-type: none"> Explica el papel que desempeñan los auxiliares del comercio en el desarrollo económico del país.

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

Procedimientos

El docente:

- Cita las fuentes, los actos y los sujetos del Derecho Mercantil.
- Explica los fundamentos del Derecho Mercantil Internacional.
- Identifica las características de los entes mercantiles.
- Determina el concepto, importancia y bases de organización de las cooperativas y las asociaciones solidarias.
- Determina el papel que desempeñan los auxiliares del comercio en el desarrollo económico del país.

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
Conceptúa correctamente las fuentes, los actos y los sujetos del Derecho Mercantil.				
Determina claramente los fundamentos del Derecho Mercantil Internacional.				
Distingue claramente las características de los entes mercantiles.				
Distingue correctamente el concepto, importancia y bases de organización de las cooperativas y las asociaciones solidarias.				
Explica sin error el papel que desempeñan los auxiliares del comercio en el desarrollo económico del país.				

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Reconocer los elementos fundamentales del Derecho mercantil.	Reconoce los elementos fundamentales del Derecho mercantil.	Conceptúa las fuentes, los actos y los sujetos del Derecho Mercantil.	Conocimiento	Conceptúa correctamente las fuentes, los actos y los sujetos del Derecho Mercantil.
		Determina los fundamentos del Derecho Mercantil Internacional.	Desempeño	Determina claramente los fundamentos del Derecho Mercantil Internacional.
Identificar las características de los entes mercantiles.	Identifica las características de los entes mercantiles.	Distingue las características de los entes mercantiles.	Conocimiento	Distingue claramente las características de los entes mercantiles.
Determinar las características legales de las cooperativas y las asociaciones solidaristas.	Determina las características legales de las cooperativas y las asociaciones solidaristas.	Distingue el concepto, importancia y bases de organización de las cooperativas y las asociaciones solidaristas.	Conocimiento	Distingue correctamente el concepto, importancia y bases de organización de las cooperativas y las asociaciones solidaristas.
Explicar el papel que desempeña los auxiliares del comercio en el desarrollo económico del país.	Explicar el papel que desempeña los auxiliares del comercio en el desarrollo económico del país.	Explica el papel que desempeñan los auxiliares del comercio en el desarrollo económico del país.	Desempeño	Explica sin error el papel que desempeñan los auxiliares del comercio en el desarrollo económico del país.

NORMA TÉCNICA DE INSTITUCIÓN EDUCATIVA

DATOS GENERALES

Título: Legislación Aduanera
 Propósito: Aplicar la legislación aduanera vigente a la labor contable
 Nivel de competencia: Básica

UNIDADES DE COMPETENCIA LABORAL QUE CONFORMAN LA NORMA

Título	Clasificación
Define correctamente el vocabulario técnico empleado en la gestión aduanera.	Específica
Cita acertadamente las principales características de los regímenes.	Específica
Usa con claridad los regímenes aduaneros.	Específica
Lista sin error las principales características de las instituciones involucradas en procesos aduaneros.	Específica
Diagrama correctamente los documentos usados para tramitar importaciones y exportaciones.	Específica
Calcule y registra con exactitud el costo de las mercancías.	Específica

Elementos de competencia

Referencia	Título del elemento
3-2	Aplicar la legislación aduanera vigente.

Criterios de desempeño:

1. Describe el vocabulario técnico relativo a la legislación aduanera.
2. Reconoce los regímenes aduaneros a los cuales se somete las mercancías
3. Calcula los costos de una importación

Campo de aplicación:

Categoría

Servicios

Clase

Prestación de servicios de educación técnica

Evidencias de desempeño:

1. Diagrama los documentos usados para tramitar importaciones y exportaciones.

Evidencias de producto:

1. Usa los regímenes aduaneros.
2. Calcule y registra el costo de las mercancías

Evidencias de conocimiento:

1. Define el vocabulario técnico empleado en la gestión aduanera.
2. Cita las principales características de los regímenes.
3. Lista las principales características de las instituciones involucradas en procesos aduaneros.

Modalidad: Comercial y Servicios	Especialidad: Accounting
Sub-área: Normativa Legal Contable	Año: Undécimo
Unidad de Estudio: Legislación Aduanera	Tiempo Estimado: 24 horas
Propósito: Desarrollar en el o la estudiante los conocimientos, habilidades y destrezas para aplicar la legislación vigente a la labor contable	

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
1. Describir el vocabulario técnico relativo a la legislación aduanera.	<p>Vocabulario técnico usado en la gestión aduanera::</p> <ul style="list-style-type: none"> • Aceptación de la declaración • Adeudo • Aforo • Consignatario o destinatario • Control de aduana • Infracción aduanera • Legislación aduanera 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Evoca el vocabulario técnico empleado en la gestión aduanera <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Define el vocabulario técnico empleado en la gestión aduanera 	<ul style="list-style-type: none"> • Conceptuar la importancia de manejar vocabulario técnico propio de su especialidad 	<ul style="list-style-type: none"> • Describe el vocabulario técnico relativo a la legislación aduanera.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Importaciones y exportaciones • Derechos aduaneros • Atados • Bultos • Paletas • Exoneración • Almacenaje • Levante • Mercancías en libre circulación • Pequeños paquetes • Rutas legales • Régimen aduanero • Productos compensadores • Subasta aduanera • Territorio aduanero 			

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Carga, descarga, transbordo • Reimportación, Depósito Aduanero • Importación Temporal • Reexportación • Perfeccionamiento • Reimportación • Zona Franca • Obligación Tributaria • Sistema Aduanero • Territorio Jurisdiccional • Regímenes • Franquicia • C.A.U.CA • R.E.C.A.U.C.A • N.A.U.CA • Arancel • Incoterms 			

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Orden de pedido • Factura commercial • Carta crédito • B/L • Factura • Flete • Póliza de seguros • Gastos de almacenamiento • Facturas de acarreo • Comercio electrónico 			

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
2. Reconocer los Regímenes aduaneros a los cuales se someten las mercancías.	<p>Procedimientos comunes a cualquier régimen aduanero:</p> <ul style="list-style-type: none"> ❖ Disposiciones generales ❖ Actuaciones previas a la presentación de la declaración aduanera ❖ La declaración aduanera (generalidades, aceptación de la declaración, rectificación y desistimiento de la declaración) ❖ Verificación ❖ Autorización del levante 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Identifica las principales características de los regímenes • Formula situaciones donde se involucre el uso de los regímenes aduaneros <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Cita las principales características de los regímenes • Usa los regímenes aduaneros 	<ul style="list-style-type: none"> • Conceptuar la importancia de manejar el vocabulario técnico propio de su especialidad 	<ul style="list-style-type: none"> • Reconoce los Regímenes aduaneros a los cuales se someten las mercancías.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Definitivos de importación y exportación</p> <ul style="list-style-type: none"> • generalidades • declaración anticipada • reconocimiento en el procedimiento de exportación definitiva <p>Modalidades especiales de importación</p> <ul style="list-style-type: none"> • Equipaje • Envíos de socorro • Ingreso o salida de personas fallecidas • Muestras sin valor comercial • Despacho domiciliario industrial 			

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Entrega rápida • Envíos urgentes • Envíos postales • Tiendas libres • Importaciones no comerciales • Regímenes Temporales • Tránsito aduanero interno e internacional • Transporte multimodal • Tránsito por vía marítima o aérea • Transbordo • Régimen de depósito fiscal • Servicio de reempaque y distribución de depósito fiscal 			

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Importación y exportación temporal • Provisiones a bordo <p>Regímenes Liberatorios aduaneros:</p> <ul style="list-style-type: none"> • Zonas francas • Reimportación en el mismo estado • Reimportación de mercancías <p>Perfeccionamiento:</p> <ul style="list-style-type: none"> • Activo • Temporal para el perfeccionamiento pasivo <p>Régimen devolutivo de derechos</p>			

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
3. Calcular los costos de una importación	<p>Instituciones involucradas en trámites aduaneros:</p> <ul style="list-style-type: none"> • Aduana • Agencias aduaneras • Almacén fiscal • CEMPRO • Ministerio de Salud • Ministerio de Hacienda • Oficina de Tributación Directa • Documentos usados en una importación de materiales: • Orden de pedido • Factura comercial de importación • Carta de crédito 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Describe las principales características de las instituciones involucradas en procesos aduaneros • Ilustra los documentos usados para tramitar importaciones y exportaciones. • Formula situaciones donde se calcule y registre el costo de las mercancías 	<ul style="list-style-type: none"> • Conceptuar la importancia de manejar vocabulario técnico propio de su especialidad 	<ul style="list-style-type: none"> • Calcula los costos de una importación

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • conocimiento de embarque documento de registro:factura, flete, póliza de seguros, aranceles, gastos de almacenamiento, facturas de acarreo • Registro de costos de los materiales adquiridos en mercados locales • Costos de mercados: impuesto sobre ventas, fletes, otros 	<p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Lista las principales características de las instituciones involucradas en procesos aduaneros • Diagrama los documentos usados para tramitar importaciones y exportaciones. • Calcule y registra el costo de las mercancías 		

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

MATERIALES	MAQUINARIA	EQUIPO	HERRAMIENTA

Procedimientos
<p>El docente:</p> <ul style="list-style-type: none"> • Evoca el vocabulario técnico empleado en la gestión aduanera • Identifica las principales características de los regímenes • Formula situaciones donde se involucre el uso de los regímenes aduaneros • Describe las principales características de las instituciones involucradas en procesos aduaneros • Ilustra los documentos usados para tramitar importaciones y exportaciones. • Formula situaciones donde se calcule y registre el costo de las mercancías

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 el vocabulario técnico empleado en la gestión aduanera.				
Cita acertadamente las principales características de los regímenes.				
Usa con claridad los regímenes aduaneros.				
Lista sin error las principales características de las instituciones involucradas en procesos aduaneros.				
Diagrama correctamente los documentos usados para tramitar importaciones y exportaciones.				
Calcule y registra con exactitud el costo de las mercancías.				

OBSERVACIONES:

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Describir el vocabulario técnico relativo a la legislación aduanera aplicada en la gestión contable.	Describe el vocabulario técnico relativo a la legislación aduanera aplicada en la gestión contable.	Define el vocabulario técnico empleado en la gestión aduanera.	Conocimiento	Define correctamente el vocabulario técnico empleado en la gestión aduanera.
Reconocer los regímenes aduaneros a los cuales se somete las mercancías.	Reconoce los regímenes aduaneros a los cuales se somete las mercancías.	Cita las principales características de los regímenes.	Conocimiento	Cita acertadamente las principales características de los regímenes.
		Usa los regímenes aduaneros.	Producto	Usa con claridad los regímenes aduaneros.
Calcular los costos de una importación.	Calcula los costos de una importación.	Lista las principales características de las instituciones involucradas en procesos aduaneros.	Conocimiento	Lista sin error las principales características de las instituciones involucradas en procesos aduaneros.
		Diagrama los documentos usados para tramitar importaciones y exportaciones.	Desempeño	Diagrama correctamente los documentos usados para tramitar importaciones y exportaciones.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
		Calcule y registra el costo de las mercancías.	Producto	Calcule y registra con exactitud el costo de las mercancías.

NORMA TÉCNICA DE INSTITUCIÓN EDUCATIVA

DATOS GENERALES

Título: Legislación laboral.
 Propósito: Aplicar la legislación laboral vigente a la labor contable.
 Nivel de competencia: Básica

UNIDADES DE COMPETENCIA LABORAL QUE CONFORMAN LA NORMA

Título	Clasificación
Menciona acertadamente el concepto, principios y fuentes de Derecho laboral.	Específica
Menciona correctamente los antecedentes del Código de Trabajo.	Específica
Reconoce con claridad la importancia del derecho laboral para el sector privado.	Específica
Contrasta con exactitud entre los contratos individuales y colectivos de trabajo, sus elementos y requisitos.	Específica
Conceptúa sin error qué la relación laboral.	Específica
Reconoce acertadamente los contratos de trabajo por tiempo definido e indefinido.	Específica
Menciona claramente las variaciones establecidas en la Ley de Protección al Trabajador.	Específica
Diferencia correctamente entre los contratos que se elaboran para mujeres embarazadas, menores de edad y servidoras domésticas.	Específica
Infiere con precisión las jornadas de trabajo y contrasta entre feriado y asueto.	Específica
Enumera claramente los tipos de jornada según su modalidad de pago.	Específica
Explica con claridad los tipos de descanso.	Específica
Calcula con exactitud las modalidades de pago para los tipos de jornada laboral.	Específica
Contrasta correctamente las obligaciones de patronos y trabajadores ante la Caja Costarricense de Seguro Social (CCSS) y el Código de Trabajo.	Específica

UNIDADES DE COMPETENCIA LABORAL QUE CONFORMAN LA NORMA

Título	Clasificación
Reconoce sin error la importancia de la Ley de Protección al Trabajador y el concepto de Fondo de Capitalización Laboral.	Específica
Menciona correctamente los beneficios de la Ley de Protección al Trabajador.	Específica
Resuelve con precisión situaciones referentes a la Ley de Protección al Trabajador y las reformas al Código de Trabajo.	Específica
Evoca acertadamente los términos de suspensión y terminación de los contratos de trabajo.	Específica
Resuelve con exactitud situaciones que implican la suspensión y terminación de los contratos de trabajo.	Específica
Reconoce claramente los aspectos que involucran el preaviso y la cesantía.	Específica
Resuelve con exactitud situaciones de indemnización por cesación de la relación laboral con responsabilidad patronal.	Específica
Señala sin error la importancia de las vacaciones y el aguinaldo.	Específica
Calcula y registra las vacaciones y el aguinaldo.	Específica
Reconoce con exactitud los aspectos que involucran el Impuesto Único sobre las Rentas.	Específica
Determina con exactitud el Impuesto Único sobre las Rentas percibidas por el trabajo personal dependiente o por concepto de jubilación o pensión.	Específica
Reconoce correctamente el concepto del embargo y los aspectos que involucran el embargo salarial.	Específica
Contabiliza con exactitud las obligaciones por embargo.	Específica
Calcula con exactitud los embargos salariales.	Específica

Elementos de competencia

Referencia	Título del elemento
3-5	Aplicar la legislación laboral en la gestión contable.

Criterios de desempeño:

1. Explica la importancia del Derecho Laboral para el sector privado.
2. Reconoce los elementos de los contratos de trabajo.
3. Calcula las modalidades de pago para los tipos de jornada laboral.
4. Determina las obligaciones y prohibiciones de los patronos y trabajadores ante las Caja Costarricense de Seguro Social (CCSS) y el Código de Trabajo.
5. Explica la Ley de Protección al Trabajador y las reformas al Código de Trabajo.
6. Determina las causas que dan origen a la suspensión o terminación de la relación laboral.
7. Calcula las indemnizaciones por cesación de la relación con responsabilidad laboral.
8. Calcula las vacaciones y el aguinaldo.
9. Determina el Impuesto Único sobre las Rentas percibidas por el trabajo personal dependiente o por concepto de jubilación o pensión.
10. Calcula los embargos salariales.

Campo de aplicación:

Categoría

Servicios

Clase

Prestación de servicios de Educación Técnica

Evidencias de desempeño:

1. Reconoce la importancia del derecho laboral para el sector privado.
2. Contrasta entre los contratos individuales y colectivos de trabajo, sus elementos y requisitos.
3. Reconoce los contratos de trabajo por tiempo definido e indefinido.
4. Diferencia entre los contratos que se elaboran para mujeres embarazadas, menores de edad y servidoras domésticas.
5. Explica los tipos de descanso.
6. Contrasta las obligaciones de patronos y trabajadores ante la Caja Costarricense de Seguro Social (CCSS) y el Código de Trabajo.
7. Reconoce la importancia de la Ley de Protección al Trabajador y el concepto de Fondo de Capitalización Laboral.

8. Reconoce los aspectos que involucran el preaviso y la cesantía.
9. Reconoce los aspectos que involucran el Impuesto Único sobre las Rentas.
10. Reconoce el concepto del embargo y los aspectos que involucran el embargo salarial.

Evidencias de producto:

1. Calcula las modalidades de pago para los tipos de jornada laboral.
2. Resuelve situaciones referentes a la Ley de Protección al Trabajador y las reformas al Código de Trabajo.
3. Resuelve situaciones que implican la suspensión y terminación de los contratos de trabajo.
4. Resuelve situaciones de indemnización por cesación de la relación laboral con responsabilidad patronal.
5. Calcula y registra las vacaciones y el aguinaldo.
6. Determina el Impuesto Único sobre las Rentas percibidas por el trabajo personal dependiente o por concepto de jubilación o pensión.
7. Contabiliza las obligaciones por embargo.
8. Calcula los embargos salariales.

Evidencias de conocimiento:

1. Menciona el concepto, principios y fuentes de Derecho laboral.
2. Menciona los antecedentes del Código de Trabajo.
3. Conceptúa qué es la relación laboral.
4. Menciona las variaciones establecidas en la Ley de Protección al Trabajador.
5. Infiere las jornadas de trabajo y contrasta entre feriado y asueto.
6. Enumera los tipos de jornada según su modalidad de pago.
7. Menciona los beneficios de la Ley de Protección al Trabajador.
8. Evoca los términos de suspensión y terminación de los contratos de trabajo.
9. Señala la importancia de las vacaciones y el aguinaldo.

Modalidad: Comercial y Servicios	Especialidad: Accounting
Sub-área: Contexto legal	Año: Undécimo
Unidad de Estudio: Legislación laboral	Tiempo Estimado: 56 horas
Propósito: Aplicar la legislación laboral vigente a la labor contable.	

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
1. Explicar la importancia del Derecho Laboral para el sector privado.	<p>Introducción al Derecho Laboral, diferenciando el sector público y privado.</p> <ul style="list-style-type: none"> • Concepto e importancia. • Principios del Derecho Laboral: <ul style="list-style-type: none"> • Ius Variandi. • In dubio pro operario. • Principio de irrenunciabilidad. 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Define el concepto, principios y fuentes del Derecho Laboral. • Evoca los antecedentes del Código de Trabajo. • Explica la importancia de Derecho Laboral para el sector privado. 	<ul style="list-style-type: none"> • Actitud positiva para ejercer una profesión u oficio en igualdad de condiciones sin discriminación de raza, sexo, credo o clase social. 	<ul style="list-style-type: none"> • Explica la importancia del Derecho Laboral para el sector privado.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Principio de gratuidad.</p> <p>Fuentes del Derecho Laboral:</p> <ul style="list-style-type: none"> • Código de trabajo. • Antecedentes y bases del Código de Trabajo. 	<p><u>El o la estudiante</u> :</p> <ul style="list-style-type: none"> • Menciona el concepto, principios y fuentes del Derecho Laboral. • Menciona los antecedentes del Código de Trabajo. • Reconoce la importancia de Derecho Laboral para el sector privado. 		
2. Reconocer los elementos de los contratos de trabajo.	<p>Contratos de trabajo.</p> <ul style="list-style-type: none"> • Contrato individual. • Contrato colectivo. • Relación laboral. <p>Elementos del contrato de trabajo:</p>	<p><u>El o la docente</u>:</p> <ul style="list-style-type: none"> • Distingue los contratos individuales y colectivos de sus elementos y requisitos. 	<ul style="list-style-type: none"> • Actitud positiva para ejercer una profesión u oficio en igualdad de condiciones sin discriminación de raza, sexo, credo o clase social. 	<ul style="list-style-type: none"> • Reconoce los elementos de los contratos de trabajo.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Prestación de servicios.</p> <ul style="list-style-type: none"> • Remuneración. • Subordinación. <p>Contrato verbal y escrito.</p> <ul style="list-style-type: none"> • Requisitos del contrato de trabajo individual y colectivo. <p>El contrato por tiempo definido u obra determinada.</p> <ul style="list-style-type: none"> • Características. • Medidas que lo protegen. • Variación según la Ley de Protección a Trabajador. • El contrato por tiempo indefinido. 	<ul style="list-style-type: none"> • Define el concepto de la relación laboral. • Explica los contratos por tiempo definido e indefinido. • Comenta las variaciones establecidas en la Ley de Protección al Trabajador • Explica las diferencias entre los contratos de mujeres embarazadas, menores de edad y servidoras domésticas. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Características. • Medidas que lo protegen. <p>Variación por la Ley de Protección a Trabajador.</p> <ul style="list-style-type: none"> • Reglamentos internos del trabajo. • El trabajo y la mujer embarazada. • El trabajo y los menores de edad <p>El trabajo y las servidoras domésticas.</p> <ul style="list-style-type: none"> • Características. • Diferencias con otros trabajos. 	<p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Contrasta los contratos individuales y colectivos de trabajo, sus elementos y requisitos. • Conceptúa qué es la relación laboral. • Reconoce los tipos de contratos. • Menciona las variaciones establecidas en la Ley de Protección al Trabajador. • Diferencia entre los contratos de mujeres embarazadas, menores de edad y servidoras domésticas. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
3. Calcular las modalidades de pago para los tipos de jornada laboral.	<p>Jornadas: ordinaria y extraordinaria.</p> <ul style="list-style-type: none"> • Diurna. • Nocturna. • Mixta. <p>Cálculo.</p> <p>Modalidades de Pagos:</p> <ul style="list-style-type: none"> • Mensual. • Quincenal. • Bisemanal. • Semanal <p>Feriados y asuetos.</p> <p>Descansos (semanales ordinarios).</p>	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Examina las diferentes jornadas de trabajo y diferencia entre feriados y asuetos. • Determina los tipos de jornadas de acuerdo con su modalidad de pago. • Describe los diferentes tipos de descanso. • Demuestra el cálculo de las modalidades de pago. 	<ul style="list-style-type: none"> • Actitud positiva para ejercer una profesión u oficio en igualdad de condiciones sin discriminación de raza, sexo, credo o clase social. 	<ul style="list-style-type: none"> • Calcula las modalidades de pago para los tipos de jornada laboral.

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"> • Infiere las diferentes jornadas de trabajo y contrasta entre feriados y asuetos. • Enumera diferentes tipos de jornadas de acuerdo con su modalidad de pago. • Explica los diferentes tipos de descanso. • Calcula las modalidades de pago. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
4. Determinar las obligaciones y las prohibiciones de los patronos y los trabajadores ante la Caja Costarricense del Seguro Social C.C.S.S y Código de Trabajo.	<p>Obligaciones y prohibiciones de patronos y trabajadores ante la CCSS y el Código de Trabajo:</p> <ul style="list-style-type: none"> • Obligaciones de los patronos. • Prohibiciones de los patronos. • Obligaciones del trabajador. • Prohibiciones trabajador. 	<p><u>El o la docente.</u></p> <ul style="list-style-type: none"> • Describe las obligaciones de los patronos y los trabajadores. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Contrasta prohibiciones y obligaciones de patronos y trabajadores. 	<ul style="list-style-type: none"> • Actitud positiva para ejercer una profesión u oficio en igualdad de condiciones sin discriminación de raza, sexo, credo o clase social. 	<ul style="list-style-type: none"> • Determina las obligaciones y prohibiciones de los patronos y los trabajadores ante la Caja Costarricense del Seguro Social C.C.S.S y Código de Trabajo.
5. Explicar la Ley de Protección al Trabajador y las reformas al Código de Trabajo.	<p>Ley de Protección al Trabajador:</p> <ul style="list-style-type: none"> • Disposiciones generales. 	<p><u>El o la docente.</u></p> <ul style="list-style-type: none"> • Explica la importancia de la Ley de Protección al Trabajador y el concepto de F.C.L 	<ul style="list-style-type: none"> • Actitud positiva para ejercer una profesión u oficio en igualdad de condiciones sin discriminación de raza, sexo, credo o clase social. 	<ul style="list-style-type: none"> • Explica la Ley de Protección al Trabajador y las reformas al Código de Trabajo.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	Fondo de capitalización laboral (F.C.L): <ul style="list-style-type: none"> • Fondo de capitalización. • Fondo de ahorro. • Beneficios. • Disposiciones tributarias. 	Enumera los beneficios de la Ley de Protección al Trabajador. <ul style="list-style-type: none"> • Demuestra la resolución de situaciones relativas a la Ley de Protección al Trabajador y las reformas al Código de Trabajo. 		

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"> • Reconoce la importancia de la Ley de Protección al Trabajador y el concepto del Fondo de Capitalización Laboral. • Menciona los beneficios de la Ley de Protección al Trabajador. • Resuelve situaciones relativas a la Ley de Protección al Trabajador y las reformas al Código de Trabajo. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
6. Determinar las causas que dan origen a la suspensión o terminación de la relación laboral.	<p>Suspensión y terminación de la relación laboral:</p> <ul style="list-style-type: none"> • Suspensión de contrato. • Causas de suspensión. • Terminación de contratos. • Causas justas que facultan al patrono para terminar el contrato de trabajo. 	<p><u>El o la docente.</u></p> <ul style="list-style-type: none"> • Define los términos y causas de suspensión y terminación de los contratos de trabajo. • Formula situaciones que impliquen la suspensión y la terminación de los contratos de trabajo. <p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Evoca los términos y causas de suspensión y terminación de los contratos de trabajo. 	<ul style="list-style-type: none"> • Actitud positiva para ejercer una profesión u oficio en igualdad de condiciones sin discriminación de raza, sexo, credo o clase social. 	<ul style="list-style-type: none"> • Determina las causas que dan origen a la suspensión o terminación de la relación laboral.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
		<ul style="list-style-type: none"> Resuelve situaciones que impliquen la suspensión y terminación de los contratos de trabajo. 		
7. Calcular las indemnizaciones por la cesación de la relación de responsabilidad laboral.	<p>Indemnizaciones.</p> <p>Preaviso.</p> <ul style="list-style-type: none"> Concepto. Compensación. Suspensión. Cálculo. Inenbargabilidad <p>Auxilio de Cesantía</p> <ul style="list-style-type: none"> Concepto. Forma de pago. Cálculo. Inembargabilidad 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> Explica los diversos aspectos que involucran el preaviso y la cesantía. Formula situaciones de indemnización por cesación de la relación laboral con responsabilidad patronal. 	<ul style="list-style-type: none"> Actitud positiva para ejercer una profesión u oficio en igualdad de condiciones sin discriminación de raza, sexo, credo o clase social. 	<ul style="list-style-type: none"> Calcula las indemnizaciones por cesación de la relación con responsabilidad laboral.

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"> Reconoce los diversos aspectos que involucran el preaviso y la cesantía. Resuelve situaciones de indemnización por cesación de la relación laboral con responsabilidad patronal. 		
8. Calcular las vacaciones y el aguinaldo.	Vacaciones y aguinaldo: <ul style="list-style-type: none"> Concepto. Cálculo cuando el pago es mensual y cuando el pago es semanal. 	<u>El o la docente:</u> <ul style="list-style-type: none"> Establece la importancia de las vacaciones y el aguinaldo Demuestra la resolución de situaciones que involucren el cálculo y registro de las vacaciones y los aguinaldos. 	<ul style="list-style-type: none"> Actitud positiva para ejercer una profesión u oficio en igualdad de condiciones sin discriminación de raza, sexo, credo o clase social. 	<ul style="list-style-type: none"> Calcula las vacaciones y el aguinaldo.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> Manejo de excesos sobre el aguinaldo y su relación con el Impuesto al Salario, Art. 35 de la Ley Impuesto sobre la Renta. 	<p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> Evoca los conceptos de vacaciones y aguinaldo. Señala la importancia de las vacaciones y el aguinaldo Calcula y registra las vacaciones y los aguinaldos 		
9. Determinar el Impuesto Único sobre la Renta percibidas por el trabajo personal dependiente o por concepto de jubilación o pensión.	<p>Artículo 32 y siguientes Ley de Impuesto sobre Renta.</p> <p>Artículo 29 y siguientes del Reglamento Impuesto sobre Renta.</p>	<p><u>El o la docente.</u></p> <ul style="list-style-type: none"> Explica los diversos aspectos que involucran el Impuesto Único a las Rentas, en cada caso. Formula situaciones referentes al Impuesto Único sobre la Renta percibidas por el trabajo personal dependiente o por concepto de jubilación o pensión 	<ul style="list-style-type: none"> Actitud positiva para ejercer una profesión u oficio en igualdad de condiciones sin discriminación de raza, sexo, credo o clase social. 	<ul style="list-style-type: none"> Determina el impuesto único sobre la renta percibidas por el trabajo personal dependiente o por concepto de jubilación o pensión.

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"> Reconoce los diversos aspectos que involucran el Impuesto Único a las Rentas, en cada caso. Determina el Impuesto Único sobre la Renta percibidas por el trabajo personal dependiente o por concepto de jubilación o pensión. 		
10. Calcular los embargos salariales.	El Embargo. <ul style="list-style-type: none"> Concepto según Art. 171 del Código de Trabajo Principio que lo rige. Mínimo Minimorum. Salario mínimo. Cálculo. 	<u>El o la docente.</u> <ul style="list-style-type: none"> Describe el concepto de embargo y de los diversos aspectos que involucran el embargo al salario. 	<ul style="list-style-type: none"> Actitud positiva para ejercer una profesión u oficio en igualdad de condiciones sin discriminación de raza, sexo, credo o clase social. 	<ul style="list-style-type: none"> Calcula los embargos salariales.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Cálculo del embargo a personas sujetas y no sujetas al Impuesto de Renta. • Registro contable de un salario con reporte de embargo. <p>Varios embargos al salario:</p> <ul style="list-style-type: none"> • Cobertura. • Plazos de pago. 	<ul style="list-style-type: none"> • Registra contablemente las obligaciones por embargos. • Formula situaciones de embargo al salario en forma individual y colectiva. <p>El o la estudiante:</p> <ul style="list-style-type: none"> • Reconoce el concepto de embargo y de los diversos aspectos que involucran el embargo al salario. • Contabiliza las obligaciones por embargos. • Calcula el embargo al salario en forma individual y colectiva. 		

PRÁCTICAS Y LISTAS DE COTEJO	
DESARROLLO DE LA PRÁCTICA	
UNIDAD DE ESTUDIO:	PRÁCTICA No. 1
Propósito:	

Escenario: Aula	Duración:
-----------------	-----------

MATERIALES	MAQUINARIA	EQUIPO	HERRAMIENTA

Procedimientos

El docente:

- Define el concepto, principios y fuentes del Derecho Laboral.
- Evoca los antecedentes del Código de Trabajo.
- Explica la importancia de Derecho Laboral para el sector privado.
- Distingue los contratos individuales y colectivos de trabajo, sus elementos y requisitos.
- Define el concepto de la relación laboral.
- Explica los contratos por tiempo definido e indefinido.
- Comenta las variaciones establecidas en la Ley de Protección al Trabajador.
- Explica las diferencias entre los contratos de mujeres embarazadas, menores de edad y servidoras domésticas.
- Examina las jornadas de trabajo y las diferencia entre feriados y asuetos.
- Determina los tipos de jornadas de acuerdo con su modalidad de pago.
- Describe los diferentes tipos de descanso.
- Demuestra el calcula de las modalidades de pago.
- Describe las obligaciones de patronos y trabajadores.
- Explica la importancia de la Ley de Protección al Trabajador y el concepto del fondo de capitalización laboral.
- Enumera los beneficios de la Ley de Protección al Trabajador.
- Demuestra la resolución de situaciones relativas a la Ley de Protección al Trabajador y las reformas al Código de Trabajo.
- Define los términos y causas de suspensión y terminación de los contratos de trabajo.

Procedimientos

El docente:

- Formula situaciones que impliquen la suspensión y terminación de los contratos de trabajo.
- Explica los diversos aspectos que involucran el preaviso y la cesantía.
- Formula situaciones de indemnización por cesación de la relación laboral con responsabilidad patronal.
- Establece la importancia de las vacaciones y el aguinaldo.
- Demuestra la resolución de situaciones que involucren el cálculo y registro de las vacaciones y aguinaldos.
- Explica los diversos aspectos que involucran el Impuesto Único a las Rentas, en cada caso.
- Formula situaciones sobre el Impuesto Único sobre la Renta percibida por el trabajo personal dependiente o por concepto de jubilación o pensión.
- Describe el concepto de embargo y de los diversos aspectos que involucran el embargo al salario.
- Registra contablemente las obligaciones por embargos.
- Formula situaciones de embargo al salario en forma individual y colectiva.

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
<p>Menciona acertadamente el concepto, principios y fuentes de Derecho laboral. Menciona correctamente los antecedentes del Código de Trabajo. Reconoce con claridad la importancia del derecho laboral para el sector privado. Contrasta con exactitud entre los contratos individuales y colectivos de trabajo, sus elementos y requisitos. Conceptúa sin error qué la relación laboral. Reconoce acertadamente los contratos de trabajo por tiempo definido e indefinido. Menciona claramente las variaciones establecidas en la Ley de Protección al Trabajador. Diferencia correctamente entre los contratos que se elaboran para mujeres embarazadas, menores de edad y servidoras domésticas. Infiere con precisión las jornadas de trabajo y contrasta entre feriado y asueto. Enumera claramente los tipos de jornada según su modalidad de pago. Explica con claridad los tipos de descanso. Calcula con exactitud las modalidades de pago para los tipos de jornada laboral. Contrasta correctamente las obligaciones de patronos y trabajadores ante la Caja Costarricense de Seguro Social (CCSS) y el Código de Trabajo.</p>				

OBSERVACIONES:

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	AUN NO	NO APLICA
<p>Reconoce sin error la importancia de la Ley de Protección al Trabajador y el concepto de Fondo de Capitalización Laboral.</p> <p>Menciona correctamente los beneficios de la Ley de Protección al Trabajador.</p> <p>Resuelve con precisión situaciones referentes a la Ley de Protección al Trabajador y las reformas al Código de Trabajo.</p> <p>Evoca acertadamente los términos de suspensión y terminación de los contratos de trabajo.</p> <p>Resuelve con exactitud situaciones que implican la suspensión y terminación de los contratos de trabajo.</p> <p>Reconoce claramente los aspectos que involucran el preaviso y la cesantía.</p> <p>Resuelve con exactitud situaciones de indemnización por cesación de la relación laboral con responsabilidad patronal.</p> <p>Señala sin error la importancia de las vacaciones y el aguinaldo.</p> <p>Calcula y registra las vacaciones y el aguinaldo.</p> <p>Reconoce con exactitud los aspectos que involucran el Impuesto Único sobre las Rentas.</p> <p>Determina con exactitud el Impuesto Único sobre las Rentas percibidas por el trabajo personal dependiente o por concepto de jubilación o pensión.</p> <p>Reconoce correctamente el concepto del embargo y los aspectos que involucran el embargo salarial.</p> <p>Contabiliza con exactitud las obligaciones por embargo.</p> <p>Calcula con exactitud los embargos salariales.</p>				

OBSERVACIONES:

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Explicar la importancia del Derecho Laboral para el sector privado.	Explica la importancia del Derecho Laboral para el sector privado.	Menciona el concepto, principios y fuentes de Derecho Laboral.	Conocimiento	Menciona acertadamente el concepto, principios y fuentes de Derecho Laboral.
		Menciona los antecedentes del Código de Trabajo.	Conocimiento	Menciona correctamente los antecedentes del Código de Trabajo.
		Reconoce la importancia del derecho laboral para el sector privado.	Desempeño	Reconoce con claridad la importancia del derecho laboral para el sector privado.
		Contrasta entre los contratos individuales y colectivos de trabajo.	Desempeño	Contrasta con exactitud entre los contratos individuales y colectivos de trabajo.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Reconocer los elementos de los contratos de trabajo.	Reconoce los elementos de los contratos de trabajo.	Contrasta entre los contratos individuales y colectivos de trabajo, sus elementos y requisitos.	Conocimiento	Contrasta con exactitud entre los contratos individuales y colectivos de trabajo, sus elementos y requisitos.
		Conceptúa qué la relación laboral.	Conocimiento	Conceptúa sin error qué la relación laboral.
		Reconoce los contratos de trabajo por tiempo definido e indefinido.	Desempeño	Reconoce acertadamente los contratos de trabajo por tiempo definido e indefinido.
		Menciona las variaciones establecidas en la Ley de Protección al Trabajador.	Conocimiento	Menciona claramente las variaciones establecidas en la Ley de Protección al Trabajador.
		Diferencia entre los contratos que se elaboran para mujeres embarazadas, menores de edad y servidoras domésticas.	Desempeño	Diferencia correctamente entre los contratos que se elaboran para mujeres embarazadas, menores de edad y servidoras domésticas.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Calcular las modalidades de pago para los tipos de jornada laboral.	Calcula las modalidades de pago para los tipos de jornada laboral.	Infiere las jornadas de trabajo y contrasta entre feriado y asueto.	Desempeño	Infiere con precisión las jornadas de trabajo y contrasta entre feriado y asueto.
		Enumera los tipos de jornada según su modalidad de pago.	Desempeño	Enumera claramente los tipos de jornada según su modalidad de pago.
		Explica los tipos de descanso.	Producto	Explica con claridad los tipos de descanso.
		Calcula las modalidades de pago para los tipos de jornada laboral.	Producto	Calcula con exactitud las modalidades de pago para los tipos de jornada laboral.
Determinar las obligaciones y prohibiciones de los patronos y trabajadores ante la Caja Costarricense del Seguro Social (C.C.S.S). y el Código de Trabajo	Determina las obligaciones y prohibiciones de los patronos y trabajadores ante la Caja Costarricense del Seguro Social (C.C.S.S). y el Código de Trabajo.	Contrasta las obligaciones de patronos y trabajadores ante la Caja Costarricense del Seguro Social (C.C.S.S). y el Código de Trabajo.	Producto	Contrasta claramente las obligaciones de patronos y trabajadores ante la Caja Costarricense del Seguro Social (C.C.S.S). Y el Código de Trabajo.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Explicar la Ley de Protección al Trabajador y las reformas al Código de Trabajo.	Explica la Ley de Protección al Trabajador y las reformas al Código de Trabajo.	Reconoce la importancia de la Ley de Protección al Trabajador y el concepto de Fondo de Capitalización Laboral.	Desempeño	Reconoce sin error la importancia de la Ley de Protección al Trabajador y el concepto de Fondo de Capitalización Laboral.
		Menciona los beneficios de la Ley de Protección al Trabajador.	Conocimiento	Menciona correctamente los beneficios de la Ley de Protección al Trabajador.
		Resuelve situaciones referentes a la Ley de Protección al Trabajador y las reformas al Código de Trabajo.	Producto	Resuelve con precisión situaciones referentes a 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.	Determina las causas que dan origen a la suspensión o terminación de la relación laboral.	Evoca los términos y causas de suspensión y terminación de los contratos de trabajo.	Conocimiento	Evoca acertadamente los términos y causas de suspensión y terminación de los contratos de trabajo.
		Resuelve situaciones que implican la suspensión y terminación de los contratos de trabajo.	Producto	Resuelve sin error situaciones que implican la suspensión y terminación de los contratos de trabajo.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Determinar las indemnizaciones por cesación de la relación con responsabilidad laboral.	Determina las indemnizaciones por cesación de la relación con responsabilidad laboral.	Reconoce los aspectos que involucran el preaviso y la cesantía.	Desempeño	Reconoce claramente los aspectos que involucran el preaviso y la cesantía.
		Resuelve situaciones de indemnización por cesación de la relación laboral con responsabilidad patronal.	Producto	Resuelve con exactitud situaciones de indemnización por cesación de la relación laboral con responsabilidad patronal.
Calcular las vacaciones y el aguinaldo.	Calcula las vacaciones y el aguinaldo.	Señala la importancia de las vacaciones y el aguinaldo.	Conocimiento	Señala sin error la importancia de las vacaciones y el aguinaldo.
		Calcula y registra las vacaciones y el aguinaldo.	Producto	Calcula y registra sin error las vacaciones y el aguinaldo

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Calcular el Impuesto Único sobre la Renta percibida por el trabajo personal dependiente o por concepto de jubilación o pensión.	Calcula el Impuesto Único sobre la Renta percibida por el trabajo personal dependiente o por concepto de jubilación.	Reconoce los aspectos que involucran el Impuesto Único sobre las Rentas.	Desempeño	Reconoce con exactitud los aspectos que involucran el Impuesto Único sobre las Rentas.
		Determina el Impuesto Único sobre la Renta percibida por el trabajo personal dependiente o por concepto de jubilación o pensión.	Producto	Determina con exactitud el Impuesto Único sobre la Renta percibida por el trabajo personal dependiente o por concepto de jubilación o pensión.
Calcular los embargos salariales.	Calcula los embargos salariales.	Reconoce el concepto del embargo y los aspectos que involucran el embargo salarial.	Conocimiento	Reconoce correctamente el concepto del embargo y los aspectos que involucran el embargo salarial.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
		Contabiliza las obligaciones por embargo.	Producto	Contabiliza con exactitud las obligaciones por embargo.
		Calcula los embargos salariales.	Producto	Calcula con exactitud los embargos salariales.

NORMA TÉCNICA DE INSTITUCIÓN EDUCATIVA

DATOS GENERALES

Titulo: Legislación Tributaria.
 Propósito: Aplicar la legislación tributaria vigente a la labor contable.
 Nivel de competencia: Básica

UNIDADES DE COMPETENCIA LABORAL QUE CONFORMAN LA NORMA

Título	Clasificación
Evoca sin error generalidades del Derecho Tributario y el Código de Normas y Procedimientos Tributario.	Específica
Relata correctamente la labor del Estado y la gestión tributaria.	Específica
Reconoce acertadamente en qué consiste el presupuesto nacional.	Específica
Lista sin error obligaciones tributarias y las obligaciones formales y materiales.	Específica
Explica con exactitud las disposiciones generales referentes a la Ley de Justicia Tributaria.	Específica
Enumera correctamente los hechos ilícitos tributarios y las sanciones administrativas.	Específica
Distingue con exactitud entre embargo de créditos al deudor y retención de la suma que debe percibir y embargo administrativo.	Específica
Reconoce sin error lo referente la normativa del Impuesto sobre las Ventas y el Impuesto sobre Bienes Muebles.	Específica
Calcula correctamente la resolución de situaciones que involucren el cálculo y registro del impuesto sobre ventas y el Impuesto sobre Bienes Muebles.	Específica
Completa con precisión el uso de la declaración del Impuesto sobre las Ventas. Y el Impuesto sobre Bienes Inmuebles.	Específica
Registra sin error contablemente el Impuesto sobre la Renta.	Específica
Calcula con exactitud el Impuesto sobre la Renta a partir de los resultados de operación.	Específica
Elabora con precisión formularios para Impuesto sobre Renta, pagos parciales y régimen simplificado.	Específica
Identifica correctamente las características, requerimientos técnicos y ventajas del SITEL y el EDDIE.	Específica
Diagrama sin error cómo funciona el SITEL y el EDDI.	Específica
Usa eficientemente el EDDIE.	Específica

Elementos de competencia

Referencia	Título del elemento
3-6	Aplicar la legislación tributaria vigente a la gestión contable.

Criterios de desempeño:

1. Explica la organización y las funciones de la Administración Tributaria y sus componentes.
2. Utiliza la Ley de Justicia Tributaria.
3. Aplica la Ley del Impuesto sobre Venta y la Ley del Impuesto sobre Bienes Inmuebles.
4. Aplica la Ley de Renta y su reglamento.
5. Utiliza la declaración electrónica de impuestos (EDDIE) en la confección de declaraciones.

Campo de aplicación:

Categoría	Clase
Servicios	Prestación de servicios de Educación Técnica.

Evidencias de desempeño:

1. Reconoce en qué consiste el presupuesto nacional.
2. Explica las disposiciones generales referentes a la Ley de Justicia Tributaria.
3. Reconoce lo referente la normativa del Impuesto sobre las Ventas y el Impuesto sobre Bienes Muebles.
4. Diagrama cómo funciona el SITEL y el EDDI.

Evidencias de producto:

1. Calcula la resolución de situaciones que involucren el cálculo y registro del impuesto sobre ventas y el Impuesto sobre Bienes Muebles.
2. Completa el uso de la declaración del Impuesto sobre las Ventas. Y el Impuesto sobre Bienes Inmuebles.
3. Registra contablemente el Impuesto sobre la Renta.
4. Calcula el Impuesto sobre la Renta a partir de los resultados de operación.
5. Elabora formularios para Impuesto sobre Renta, pagos parciales y régimen simplificado.
6. Usa el EDDIE.

Evidencias de conocimiento:

1. Evoca generalidades del Derecho Tributario y el Código de Normas y Procedimientos Tributario.
2. Relata la labor del Estado y la gestión tributaria.
3. Lista obligaciones tributarias y las obligaciones formales y materiales.
4. Enumera los hechos ilícitos tributarios y las sanciones administrativas.
5. Distingue entre embargo de créditos al deudor y retención de la suma que debe percibir y embargo administrativo.
6. Identifica las características, requerimientos técnicos y ventajas del SITEL y el EDDIE.

Modalidad: Comercial y Servicios	Especialidad: Accounting
Sub-área: Contexto legal	Año: Undécimo
Unidad de Estudio: Legislación Tributaria	Tiempo Estimado: 36 horas
Propósito: Aplicar la legislación tributaria vigente a la labor contable.	

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
1. Explicar la organización y las funciones de la administración tributaria y sus componentes.	<p>Aspectos generales de Derecho Tributario:</p> <ul style="list-style-type: none"> • Concepto de Legislación Fiscal. • Organización de la administración tributaria (• Ministerio de Hacienda, Dirección General de Tributación Directa). 	<p><u>El o la docente.</u></p> <ul style="list-style-type: none"> • Define generalidades del Derecho Tributario y el Código de Normas y Procedimientos Tributario. • Comenta la labor del Estado y la gestión tributaria. • Explica en qué consiste el presupuesto nacional. • Enumera obligaciones tributarias y las obligaciones formales y materiales. 	<ul style="list-style-type: none"> • Respeto por las leyes fiscales y normas financiera. 	<ul style="list-style-type: none"> • Explica la organización y las funciones de la administración tributaria y sus componentes.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>El Estado y la labor tributaria:</p> <ul style="list-style-type: none"> • El Estado • Integrantes del Estado <p>Presupuesto Nacional (ingresos/gastos).</p> <p>Código de Normas y Procedimientos Tributarios:</p> <ul style="list-style-type: none"> • Disposiciones preliminares • Normas tributarias <p>Obligaciones tributarias:</p> <p>Modificación, actualización y des inscripción de datos en el registro de contribuyentes</p>	<p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Evoca generalidades del Derecho Tributario y el Código de Normas y Procedimientos Tributario. • Relata la labor del Estado y la gestión tributaria. • Reconoce en qué consiste el presupuesto nacional. • Lista obligaciones tributarias y las obligaciones formales y materiales. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
2. Utilizar la Ley de Justicia Tributaria.	<p>Ley de Justicia Tributaria</p> <ul style="list-style-type: none"> • Hechos ilícitos tributarios. • Disposiciones generales. <p>Sanciones:</p> <ul style="list-style-type: none"> • Administrativas • Penales • Procedimientos ante la administración tributaria • Facultades y derechos de la administración. • Determinación. • Deberes formales de los contribuyentes y los responsables. 	<p><u>El o la docente.</u></p> <ul style="list-style-type: none"> • Describe las disposiciones generales referentes a la Ley de Justicia Tributaria. • Clasifica los hechos ilícitos tributarios y las sanciones administrativas. • Diferencia entre embargo de créditos al deudor y retención de la suma que debe percibir y embargo administrativo. 	<ul style="list-style-type: none"> • Respeto por las leyes fiscales y normas financiera. 	<ul style="list-style-type: none"> • Utiliza la Ley de Justicia Tributaria.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Tramitación. • Recursos. • Contencioso administrativo. • Tribunal fiscal administrativo. • Juicio contencioso administrativo • Cobro judicial y extrajudicial. • Disposiciones generales. • Medidas cautelares. 	<p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Explica las disposiciones generales referentes a la Ley de Justicia Tributaria. • Enumera los hechos ilícitos tributarios y las sanciones administrativas. • Distingue entre embargo de créditos al deudor y retención de la suma que debe percibir y embargo administrativo. 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
<p>3. Aplicar la Ley del Impuesto sobre Ventas y la Ley del Impuesto sobre Bienes Inmuebles.</p>	<p>Ley de Impuesto sobre las Ventas y reglamento:</p> <ul style="list-style-type: none"> • Generalidades. • Presentación en formularios. • Registros contables. <p>Ley del impuesto sobre Bienes Inmuebles y su reglamento.</p> <ul style="list-style-type: none"> • Generalidades. • Presentación en formularios. • Registro contable. 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Explica lo referente la normativa del Impuesto sobre las Ventas y el Impuesto sobre Bienes Muebles. • Formula la resolución de situaciones que involucren el cálculo y registro del impuesto sobre ventas y el Impuesto sobre Bienes Muebles. • Demuestra el uso de la declaración del Impuesto sobre las Ventas. Y el Impuesto sobre Bienes Inmuebles 	<ul style="list-style-type: none"> • Respeto por las leyes fiscales y normas financieras. 	<ul style="list-style-type: none"> • Aplica la Ley del impuesto sobre ventas y la Ley del Impuesto sobre Bienes Inmuebles.

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"> • Reconoce lo referente a la normativa del Impuesto sobre las Ventas y el Impuesto sobre Bienes Muebles. • Calcula la resolución de situaciones que involucren el cálculo y registro del impuesto sobre ventas y el Impuesto sobre Bienes Muebles. • Completa el uso de la declaración del Impuesto sobre las Ventas. Y el Impuesto sobre Bienes Inmuebles 		

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
4. Aplicar la Ley del Impuesto sobre la Renta y su reglamento.	<p>Ley y reglamento del Impuesto sobre la Renta:</p> <ul style="list-style-type: none"> • Generalidades • Estudio de los pagos parciales. • Estudio de la percepción de la renta (utilidades, rendimientos financieros, en la fuente, asalariado, actividad lucrativa). <p>Régimen de contribución simplificada:</p>	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Contabiliza el Impuesto sobre la Renta. • Determina el cálculo del Impuesto sobre la Renta a partir de los resultados de operación. • Confecciona formularios para Impuesto sobre Renta, pagos parciales y régimen simplificado. <p><u>El o la estudiante::</u></p> <ul style="list-style-type: none"> • Registra contablemente el Impuesto sobre la Renta. 	<ul style="list-style-type: none"> • Respeto por las leyes fiscales y normas financiera. 	<ul style="list-style-type: none"> • Aplica la Ley del Impuesto sobre la Renta y su reglamento.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<ul style="list-style-type: none"> • Libro de compras. • Impuesto de Renta. • Impuesto sobre Ventas. 	<ul style="list-style-type: none"> • Calcula el Impuesto sobre la Renta a partir de los resultados de operación. • Elabora formularios para Impuesto sobre Renta, pagos parciales y régimen simplificado. 		
5. Utilizar la declaración electrónica de impuestos (EDDIE) en la confección de declaraciones.	<p>Sistema de Tributación Electrónica (SITEL / versión vigente o su sustituto):</p> <ul style="list-style-type: none"> • Concepto. • Características. • Ventajas del sistema. • Cómo tramitar el pago electrónico. • Cómo funciona SITEL. 	<p><u>El o la docente:</u></p> <ul style="list-style-type: none"> • Distingue las características, requerimientos técnicos y ventajas del SITEL y el EDDIE. • Explica cómo funciona el SITEL y el EDDI. • Ejemplifica el uso del EDDIE. 	<ul style="list-style-type: none"> • Respeto por las leyes fiscales y normas financiera. 	<ul style="list-style-type: none"> • Utiliza el EDDIE en la confección de declaraciones.

RESULTADOS DE APRENDIZAJE	CONTENIDOS	ESTRATEGIAS DE ENSEÑANZA - APRENDIZAJE	VALORES Y ACTITUDES	CRITERIOS DE DESEMPEÑO
	<p>Elaboración digital de declaraciones de impuestos (EDDI / Versión vigente o su sustituto).</p> <ul style="list-style-type: none"> • Concepto. • Qué hace el EDDI. • Cómo funciona el EDDI. • Beneficios. • Requerimientos Técnicos. • Cómo se obtiene. Uso del EDDIE. 	<p><u>El o la estudiante:</u></p> <ul style="list-style-type: none"> • Identifica las características, requerimientos técnicos y ventajas del SITEL y el EDDIE. • Diagrama cómo funciona el SITEL y el EDDI. • Usa el EDDIE. 		

PRÁCTICAS Y LISTAS DE COTEJO

DESARROLLO DE LA PRÁCTICA

UNIDAD DE ESTUDIO: PRÁCTICA No. 1

Propósito:

Escenario: Aula Duración:

MATERIALES	MAQUINARIA	EQUIPO	HERRAMIENTA

Procedimientos

El o la docente:

- Define generalidades del Derecho Tributario y el Código de Normas y Procedimientos Tributario.
- Comenta la labor del Estado y la gestión tributaria.
- Explica en qué consiste el presupuesto nacional.
- Enumera obligaciones tributarias y las obligaciones formales y materiales.
- Describe las disposiciones generales referentes a la Ley de Justicia Tributaria.
- Clasifica los hechos ilícitos tributarios y las sanciones administrativas.
- Diferencia entre embargo de créditos al deudor y retención de la suma que debe percibir y embargo administrativo.
- Explica lo referente a la normativa del Impuesto sobre las Ventas y el Impuesto sobre Bienes Muebles.
- Formula la resolución de situaciones que involucren el cálculo y registro del impuesto sobre ventas y el Impuesto sobre Bienes Muebles.
- Demuestra el uso de la declaración del Impuesto sobre las Ventas. Y el Impuesto sobre Bienes Inmuebles
- Contabiliza el Impuesto sobre la Renta.
- Determina el cálculo del Impuesto sobre la Renta a partir de los resultados de operación.
- Confecciona formularios para Impuesto sobre Renta, pagos parciales y régimen simplificado.
- Distingue las características, requerimientos técnicos y ventajas del SITEL y el EDDIE.
- Explica cómo funciona el SITEL y el EDDI.
- Ejemplifica el uso del EDDIE.

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	AÚNn NO	NO APLICA
Evoca sin error generalidades del Derecho Tributario y el Código de Normas y Procedimientos Tributario.				
Relata correctamente la labor del Estado y la gestión tributaria.				
Reconoce acertadamente en qué consiste el presupuesto nacional.				
Lista sin error obligaciones tributarias y las obligaciones formales y materiales.				
Explica con exactitud las disposiciones generales referentes a la Ley de Justicia Tributaria.				
Enumera correctamente los hechos ilícitos tributarios y las sanciones administrativas.				
Distingue con exactitud entre embargo de créditos al deudor y retención de la suma que debe percibir y embargo administrativo.				
Reconoce sin error lo referente la normativa del Impuesto sobre las Ventas y el Impuesto sobre Bienes Muebles.				
Calcula correctamente la resolución de situaciones que involucren el cálculo y registro del impuesto sobre ventas y el Impuesto sobre Bienes Muebles.				
Completa con precisión el uso de la declaración del Impuesto sobre las Ventas. Y el Impuesto sobre Bienes Inmuebles.				
Registra sin error contablemente el Impuesto sobre la Renta.				
Calcula con exactitud el Impuesto sobre la Renta a partir de los resultados de operación.				
Elabora con precisión formularios para Impuesto sobre Renta, pagos parciales y régimen simplificado.				
Identifica correctamente las características, requerimientos técnicos y ventajas del SITEL y el EDDIE.				
Diagrama sin error cómo funciona el SITEL y el EDDI.				
Usa eficientemente el EDDIE.				

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
Explicar la organización y las funciones de la administración tributaria y sus componentes.	Explica la organización y las funciones de la administración tributaria y sus componentes.	Evoca generalidades del Derecho Tributario y el Código de Normas y Procedimientos Tributario.	Conocimiento	Evoca sin error generalidades del Derecho Tributario y el Código de Normas y Procedimientos Tributario.
		Relata la labor del Estado y la gestión tributaria.	Conocimiento	Relata correctamente la labor del Estado y la gestión tributaria.
		Reconoce en qué consiste el presupuesto nacional.	Desempeño	Reconoce acertadamente en qué consiste el presupuesto nacional.
		Lista obligaciones tributarias y las obligaciones formales y materiales.	Conocimiento	Lista sin error obligaciones tributarias y las obligaciones formales y materiales.
Utilizar la Ley de Justicia Tributaria.	Utiliza la Ley de Justicia Tributaria.	Explica las disposiciones generales referentes a la Ley de Justicia Tributaria.	Desempeño	Explica con exactitud las disposiciones generales referentes a la Ley de Justicia Tributaria.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
		Enumera los hechos ilícitos tributarios y las sanciones administrativas.	Conocimiento	Enumera correctamente los hechos ilícitos tributarios y las sanciones administrativas.
		Distingue entre embargo de créditos al deudor y retención de la suma que debe percibir y embargo administrativo.	Conocimiento	Distingue con exactitud entre embargo de créditos al deudor y retención de la suma que debe percibir y embargo administrativo.
Utilizar la Ley del Impuesto sobre Venta y la Ley del Impuesto sobre Bienes Inmuebles.	Utiliza la Ley del Impuesto sobre Venta y la Ley del Impuesto sobre Bienes Inmuebles.	Reconoce lo referente la normativa del Impuesto sobre las Ventas y el Impuesto sobre Bienes Muebles.	Desempeño	Reconoce sin error lo referente la normativa del Impuesto sobre las Ventas y el Impuesto sobre Bienes Muebles.
		Calcula la resolución de situaciones que involucren el cálculo y registro del impuesto sobre ventas y el Impuesto sobre Bienes Muebles.	Producto	Calcula correctamente la resolución de situaciones que involucren el cálculo y registro del impuesto sobre ventas y el Impuesto sobre Bienes Muebles.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
		Completa con precisión el uso de la declaración del Impuesto sobre las Ventas. Y el Impuesto sobre Bienes Inmuebles.	Producto	Completa con precisión el uso de la declaración del Impuesto sobre las Ventas. Y el Impuesto sobre Bienes Inmuebles.
Aplicar la Ley del Impuesto sobre la Renta y su reglamento.	Aplica la Ley del Impuesto sobre la Renta y su reglamento.	Registra contablemente el Impuesto sobre la Renta.	Producto	Registra sin error contablemente el Impuesto sobre la Renta.
		Calcula el Impuesto sobre la Renta a partir de los resultados de operación.	Producto	Calcula con exactitud el Impuesto sobre la Renta a partir de los resultados de operación.
		Elabora formularios para Impuesto sobre Renta, pagos parciales y régimen simplificado.	Producto	Elabora con precisión formularios para Impuesto sobre Renta, pagos parciales y régimen simplificado.
Utilizar la declaración electrónica de impuestos (EDDIE) en la confección de declaraciones.	Utiliza la declaración electrónica de impuestos (EDDIE) en la confección de declaraciones.	Identifica correctamente las características, requerimientos técnicos y ventajas del SITEL y el EDDIE.	Conocimiento	Identifica correctamente las características, requerimientos técnicos y ventajas del SITEL y el EDDIE.

CRITERIOS PARA LA EVALUACIÓN DE LAS COMPETENCIAS

RESULTADOS DE APRENDIZAJE	CRITERIOS DE DESEMPEÑO	EVIDENCIAS	TIPO	SUFICIENCIAS DE EVIDENCIA
		Diagrama sin error cómo funciona el SITEL y el EDDI.	Desempeño	Diagrama sin error cómo funciona el SITEL y el EDDI.
		Usa eficientemente el EDDIE.	Producto	Usa eficientemente el EDDIE.

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

BIBLIOGRAFY

COMPUTATION

Dooley, Brian J., El camino fácil a Windows. México: Editorial MCGRAW-HILL, 1995.

Freedman, Alan. Diccionario de computación. México: Editorial MCGRAW-HILL, 1995.

Freedman, Alan. Diccionario de computación Inglés/Español - Español/Inglés. México: Editorial MCGRAW-HILL, 1995.

Helson, Stphen. Referencia rápida de MS Power Point 4.0 P/Win. México: Editorial MCGRAW-HILL, 1995.

Jamsa, Pris. La magia de multimedia. México: Editorial
MCGRAW-HILL, 1995.

Krol, Ed. Conéctate al Mundo de Internet. México: Editorial MCGRAW-HILL, 1995.

Lasijani L. Realidad virtual. México: Editorial MCGRAW-HILL, 1995.

Neibauer, Alan R. El ABC de Word 6 para Windows. México: EDICIONES VENTURA, 1994.

Perfection. Ms.Power Point 4.0 P/win paso a paso. México: Editorial MCGRAW-HILL, 1995.

Ralph, Soucie. Aplique microsoft Office. México: Editorial
MCGRAW-HILL, 1995.

Ramalho, José R. Ms. Office Standard. México: Editorial MC GRAW-HILL, 1995.

Reirs, Ler. Navigate en Internet. México: Editorial MCGRAW-HILL, 1995.

Tisnado Santana, Marco Antonio. Excel 5.0. México: Editorial MCGRAW-HILL, 1995.

Tisnado Santana, Marco Antonio. Power Point 4.0 Manual de bolsillo. México: Editorial MCGRAW-HILL, 1995.

Long Long. Introducción a las computadoras y al Procesamiento de Información. II Edición. México D. F: Editorial MCGRAW-HILL, 1990.

Vanghan, Tay. Todo el poder de multimedia. México: Editorial MCGRAW-HILL, 1995.

Wyatl, Allen L. La magia de Internet. México: Editorial
MCGRAW-HILL, 1995.

Levi, Gutiérrez, Guillermo. Elementos de computación. México: Editorial MCGRAW-HILL, 1993

OCCUPATIONAL HEALTH

Centro de investigación y Perfeccionamiento para Educación Técnica (CIPET). Seguridad e Higiene Ocupacional. Costa Rica, 1981.

Clerc J.M. Introducción a las condiciones y medio ambiente de trabajo OIT: 1987.

Consejo Salud Ocupacional, Ministerio de Educación Pública. Antología Salud Ocupacional. Costa Rica: 1993.

Letayf Acar, Jorge y Carlos González González. Seguridad, Higiene y Control Ambiental. México: Editorial MCGRAW-HILL, 1994.

VALUES

Di Mare Mota, Cecilia. La formación y la vivencia de los valores en las Escuelas Costarricenses. San José, Costa Rica. Litográficos Profesionales S.A. 1994.

Mora G, Guillermo. Valores humanos y actitudes positivas. Colombia: Editorial MCGRAW-HILL, 1995.

Ministerio de Ciencia y Tecnología. Apuntes éticos para la calidad. Costa Rica: 1995.

ENGLISH

Castro de Bravo, Bertha. Technical English For Business. México: Editorial MCGRAW-HILL, 1980.

ACCOUNTING AND LEGISLATIONS

Escoto, Roxana. El proceso Contable. Costa Rica, Editorial EUNED, 2003

Carlos, Corrales, Solano. Nociones del Derecho Mercantil. Costa Rica, Editorial EUNED, 1990 (Cuarta Reimpresión de la primera impresión)
Código de Trabajo, Costa Rica, Editorial Investigaciones Jurídicas, S.A Primera Edición San José, 1998

Código de Comercio, Costa Rica, Editorial Investigaciones Jurídicas, S.A Primera Edición San José, 1998

Calvo Lira, Alberto y Clueso, Gerardo. Documentación Comercial. Editorial Susaeta, San José C.R, 1991

Carro Hernández, María del Rocío. Hostigamiento sexual en las relaciones laborales. Primera edición, Editorial Juritextos, San José, Costa Rica, 1994

Méndez, Rodolfo. La Bolsa y los Títulos Valores en Costa Rica, Bolsa Nacional de Valores, Costa Rica 1995

Ley sobre el VIH/SIDA

Convención de Derecho Internacional Privado, Código Bustamante, Derecho Internacional Privado I, Tercera Edición, San José Costa Rica, 2000

Centro Nacional de Acción Pastoral. Cuentas claras. Contabilidad para pequeñas empresas y organizaciones populares. CENAP, cuaderno No.1, San José Costa Rica, 1992

Meza, Carlos. Contabilidad, Análisis de cuentas. EUNED. San José, Costa Rica, 1995

Nelson, Tom. Contabilidad Acelerada. Enfoque Administrativo, CECSA, México, 1999

Corrales Solano, Carlos. Nociones de derecho mercantil. EUNED. San José Costa Rica, 1996

FOLADE, Marco regulatorio e intermediación financiera no convencional en Centroamérica: un estudio comparativo. FOLADE. San José, Costa Rica. 1998
José A. Rivera Varela, Banca Internacional, EUNED, S.J Costa Rica, 1984

Jiménez Sandoval, Humberto, Derecho Bancario, EUNED, S.J, 1986

Soto Gamboa, María. Nociones básicas de derecho. EUNED. San José, Costa Rica. 1987

Villalobos, Enrique. Nociones de derecho financiero. EUNED. San José, Costa Rica. 1996

Romero Ceceña Alfredo, La Contabilidad Gerencial y los Nuevos Métodos de Costeo, Instituto Mexicano de Contadores Públicos. Federación de colegios Profesionales, 1998

Koontz Harold, Heinz Wehrich , Administración una perspectiva Global, 12va Edición, Mc Graw Hill, 2003

J. Gallagher Timothy, D. Andrew Joseph Jr., Administración Financiera, Teoría y Práctica, II Edición, Prentice Hall, 2001

Torres Salinas Aldo, Contabilidad de Costos, Análisis toma de decisiones, II Edición, Mc Graw Hill, 2002

CUSTOMS

Asociación de Agentes de Aduanas de Costa Rica. Código Aduaneros Uniforme Centroamericano / CAUCA II , Ley General de Aduanas, Reglamento a la Ley General de Aduanas. 1990

Ortiz, Sánchez, Miguel A, Manual del Derecho Procesal Aduanero, Costa Rica, Editorial Investigaciones Jurídicas, S.A Primera Edición San José, 1998

Guevara, Fallas, Manuel, Administración de Comercio Internacional, Costa Rica, Editorial UNED, Primera Edición. 1992

Mercado H, Salvador, Director de Traffic Overseas Services, Inc, Consultores en Importaciones y Exportaciones. México DF, Editorial Limusa / Grupo Noriega Editores 1995

Email: gnoriega.mx @mail.internet.com / cnoriega.mx@mail.internet.com

Centro de Comercio Internacional, Guía para la Comunidad Empresarial, El Sistema Mundial del Comercio, Segunda Edición, Ginebra, 1999

Arancel de Aduanas

Altermbur, Tilman y Gómez, Roxana, Apertura Comercial en Centro América: nuevos retos para la industria. DEI Costa Rica, 1995

www.procomer.com

ECONOMY

Saborío, Silvia. Elementos de Economía, Costa Rica, Editorial UNED, 1994

Rosales Obando, José, Elementos de Micro economía. Costa Rica, Editorial UNED, 1984

Merino Serna J, Finanzas Básicas, Libro de Prácticas, II Edición, aumentada y revisada, C.R, Pulpel, S.A

STATISTIC

Gómez, Miguel, Elementos de Estadísticas Descriptiva. EUNED. San José, Costa Rica, 1985

Mason y Lind. Estadística para administración y economía. Editorial Alfaomega, México. 195

HUMAN RESOURCES ADMINISTRATION IN MICRO AND SMALL ENTERPRICES

Barquero, Corrales, Alfredo. Administración de Recursos Humanos. EUNED. San José, Costa Rica. 1995

Ministerio de Trabajo y Seguridad Social. Resolución practica de problemas laborales. Volumen III. Jurisprudencia Laboral, Dirección de Asuntos Jurídicos, San José, Costa Rica, 1999

Wether, William y Davis, Hayes. Administración de personal y recursos humanos. Mc. Graw Hill. México. 1995

Chiavenato Adalberto, admón. De Recursos Humanos, Bestseller Int, Mc Graw Hill, 5ta Edición, 2000

MICRO ENTERPRICES

Belcuhe, Giovanni. Sector informal urbano y globalización CENAP, San José, Costa Rica, 1996

Bodson, Paul, Cordero, Allen y Pérez S. Las nuevas caras del empleo. FLACSO, San José, Costa Rica, 1995

- Cordero, Allen y Pérez S. Sarchí: Artesanía y capital social, FLACSO, San José, Costa Rica, 1994
- Ludevid, Manuel y Ollé. Montserrat. Cómo crear su propia empresa: Factores Claves de la gestión. Editorial Alfa omega. México. 1991
- PRONAMYPE – PROMICRO. La microempresa de los noventas en Costa Rica. PROMICRO. Cuaderno de trabajo No. 2, San José, Costa Rica. 1999
- Ramírez Roberto. Más trabajo en la calle. En revista Rumbo, San José, Costa Rica, Julio 1995
- Rosales, Miguel. Las PYMES y la Globalización: opciones y retos. En revista INTERTRADE, Cámara de Exportadores de Costa Rica, Año XVIII, No. 54, 1999
- Cámara de comercio de Costa Rica. Que necesita usted para convertirse en micro y pequeña empresario. San José. Costa Rica, 1999
- Campillo, Fabiola y Pérez, Laura. Género y Gerencia Microempresarias en pequeñas empresas rurales y organizaciones de desarrollo
Manual de capacitación programa de apoyo a iniciativas regionales para Centro América, Cooperación Canadiense, San José, Costa Rica, 1998
- Robbins, Stephen. Comportamiento organizacional. Conceptos, controversias y aplicaciones. Prentice May, México. 1987
- Donato, Elisa y Romer, Carmen María. Inventario y perfil de las organizaciones de empresarios de la micro empresa. OIT, MTSS, PRONAMBYPE , Costa Rica, 1995
- Rayo, Gustave y Córdoba, Julio. Promoción de la microempresa: el caso FOSIS DE CHILE. En revista Desarrollo de la Pequeña empresa Vol 7 No. 3 Fotocopias
- MTSS. Estrategia nacional de apoyo a la micro y pequeña empresa costarricense. Período 1998-2002 (documento resumen) MTSS PRONAMYRE, Costa Rica, 1999
- Price, Jorge y Fonseca, Hugo. Simplificación administrativa para la formalización de la micro y pequeña empresa. PRONAMYPE – PROMICRO. San José Costa Rica, 1998
- Ministerio de Trabajo y Seguridad Social. Estrategia nacional e apoyo a la micro y pequeña empresa 1998-2002. PRONAMYPE – MTSS. San José Costa Rica. 1998
- Alcázar Rodríguez. Rafael. El empresario de éxito. Guía de planes de negocios. Mc Graq Hill, México, 1995
- Beluche, Giovannie. Diagnóstico de veinte microempresas sostenibles atendidas por el CENAP. CENAP, Costa Rica, 1995

Berguer, Marguerite y Guillamón, Bernardo. Desarrollo de la microempresa en Latinoamérica; enfoque del Banco interamericano de desarrollo. En revista Desarrollo de la Pequeña empresa, Vol 7, No. 3 (fotocopias)

Desanti José Leòn. La formación empresarial como alternativa para el desarrollo de las PYMES en Costa Rica. En revista INTERTRADE, cámara de exportadores de Costa Rica, Año XVIII, No. 54, 1999

CREDOCAMPO. Modelo de crédito para el desarrollo de la familia campesina organizada. CREDOCAMPO, Costa Rica, 1997

Doménech, Carlos y otros. Microempresas, servicios financieros u equidad. FLACSO, Costa Rica, 1998

FOLADE. Nuevas tecnologías y servicios financieros para la pequeña y micro empresa. FOLADE. Costa Rica. 1998

Cedeño Gómez, Álvaro. Administración de la Empresa. EUNED, Costa Rica, 1983

Moya, Adrián, Medio Ambiente y pequeñas empresas Revista INTERTRADE, Cámara de exportadores de Costa Rica, Año XVIII, No. 54, 1999

Serra, Roberto y Kastika, Eduardo. Re estructurando empresas. Las nuevas estructuras de redes para diseñar las organizaciones del próximo siglo. Ediciones Macchi, Argentina, 1994

MARKETING

Beluche, Giovanni y Solano, Ricardo. Guía para el aprovechamiento de las ferias como espacio de comercialización. CENAP Costa Rica, 1996

Chaves Ramón, Navarro, Orlando Alvarado, Roosvelt, Sector informal y competitividad, Cátedra Víctor Sanabria, UNA, Costa Rica. 1994

Kotler, Phillips y Armstrong, Gary. Fundamentos de mercadotecnia. Editorial Prentice Hall, México, 1994

Pérez S., Juan P. El dilema de NAHUAL. Globalización y trabajo en Centroamérica. FLACSO, Costa Rica.

FORMULATION AND EVALUATION OF PROJECTS

Cerda, G.H. Cómo elaborar proyectos: diseño, ejecución y evaluación de proyectos sociales y educativos: 3 edición. Cooperativa. Editorial del Magisterio, Colombia, 1998

Sapag N y Sapag R. Preparación y evaluación de proyectos. Ed. Mc Graw Hill, Mexico, 1989

UNESCO, Guías para la elaboración y administración de proyectos. UNESCO – CAP. San José, Costa Rica, 1993

Alcázar Rodríguez. Rafael. El empresario de éxito. Guía de planes de negocios. Mc Graw Hill, México, 1995

OTRAS UNIDADES DE ESTUDIO Y DIRECCIONES ELECTRÓNICAS

Howe, Rogu S, y otros. Ponga la calidad a Prueba. México: Editorial MCGRAW-HILL, 1994.

Barquero, Corrales, Alfredo. Etica Profesional. Costa Rica, Editorial EUNED, 1993

Chester Zelaya, Florencio Magallón, Juan Cevo, Claudia Segura, Estudios Sociales, Temas para Bachillerato, San José, Costa Rica, 1993

Senge Meter, La Quinta Disciplina, Editorial, 1996

Jofré Vartanién Arturo, Enfoques Gerenciales Modernos (EMPOWERMWNT), Editorial Delphi segunda edición, 2000

L. Foster Dennis, Recepción en Hotelería, Administración y Operación, Serie de Turismo, Mc Graw Hill, 1994

WWW. leylaboral.com

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: 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

