

SECTOR:  
**COMMERCIAL AND SERVICES**

PROGRAM  
**ACCOUNTING**

**CURRICULAR DESIGN ON COMPETENCY BASED-EDUCATION**

**HIGH-RANKING AUTHORITIES**

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*“Al desarrollo por la educación”*

SECTOR:  
COMMERCIAL AND SERVICE

PROGRAM:  
**ACCOUNTING**

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**TWELFTH GRADE**

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## PRESENTATION OF FUNDAMENTALS

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

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

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

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

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

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

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

- Strengthen the fundamental values of the Costa Rican society through the integral formation of students.
- Stimulate respect for cultural, social and ethnic diversity.
- Build awareness in future citizens of their commitment to sustainable development in the national economy and society, in harmony with the environment.

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- 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.

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## RATIONALE ACCOUNTING PROGRAM

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

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

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

Antecedents:

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

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

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

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

#### Description of Subject areas:

- A) **Administration of Modern Organizations:** in this subject area the administrative principles of Taylor and Fayol, and the new concepts of management are studied. Moreover, the new approaches are taught to analyze Systematic Thinking and Empowerment, put forward by authors such as Metre Sense and Arturo Jofre, respectively. The program contents are: Business management, Human Resources, Marketing, Etiquette and Protocol, Quality Culture, Professional Ethics.
- B) **Accounting:** this subject area includes General Accounting, Cycle Sales Accounting Management and their respective Manual of Accounts, Accounting Control, Accounts Balance Sheet, special Accounting Activities (agriculture, tourism), Accounting for Associations and Cooperatives. This subject area is reinforced with theory and practice in Labor@ classroom.
- C) **Cost Accounting:** This subject includes the Introduction to Costs, for Specific Orders in which students must produce work sheets and statistical tables to work in an accurate working order for specific companies.
- D) **Business Management:** This subject area is composed of two study blocks: Microeconomics, which includes the student basic economic terms, and globalization as a phenomenon, as well as, Context and Organization of SMEs, with emphasis on the impact in Costa Rican economy. Theory is mixed with the firm practice and use of modules such as Management.

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- 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 Advisory) 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.

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## 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.

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**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.

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- 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.

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- 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.

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

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## 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.

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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.

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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

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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.

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

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

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

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

#### **CROSS-CURRICULAR THEMES COMMITTEE**

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

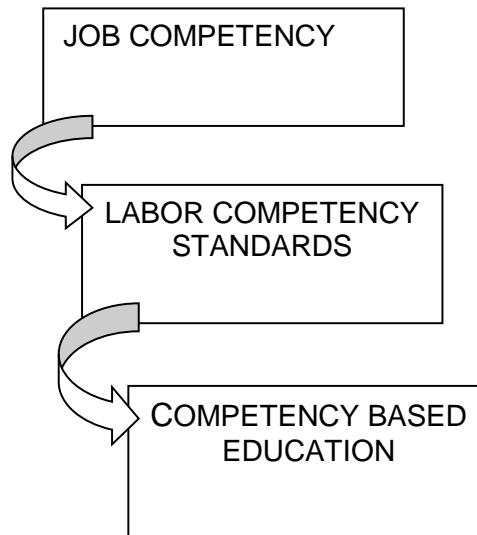
*MSc. Mario Segura Castillo. ( Educational Evaluation Department)*

*MSc. Carlos Rojas Montoya. (Environmental Education Department)*

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## COMPETENCY BASED EDUCATION

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



Group of abilities, knowledge, attitudes and necessary skills to carry out a specific job.

Quantitative criteria are necessary for worker's skills to enable the performance of a function or a task within a specific labour position.

Integral training process aimed at the development of the capacities or the individual's competencies according to current norms of an economic and productive activity.

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<sup>1</sup>**

<b>Technical Traditional Education</b>	<b>Competency Based Education</b>
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.

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<sup>1</sup> Ávila, G. y López, X. Educación basada en normas de competencia. SINETEC. 2000.  
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## 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.

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- 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.**

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## 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
Learning Results	1	2	3	4	1	2	3	4	1	2	3	4
Material and Equipment required:												

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## 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.

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## 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.

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## 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.

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- 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.

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## 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.

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## 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
<b>TOTAL</b>	<b>24</b>	<b>24</b>	<b>24</b>

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## CURRICULAR FRAMEWORK

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

STUDY BLOCK PER LEVEL						
SUBJECT AREA	TENTH	hours	ELEVENTH	hours	TWELFTH	hours
<b>Technology applied to accounting</b>	Computer Basis.	16				
4 hours per week	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
<b>Administration and financial context</b>  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
<b>Accounting</b>  10 hours per week			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 intangibles assets. Accounting control for property, place and equipment. Accounting control for contingent and deferred liabilities.	20 40 30 30 20 30 40 30		

STUDY BLOCK PER LEVEL						
SUBJECT AREA	TENTH	hours	ELEVENTH	hours	TWELFTH	hours
			Accounting control for patrimony	80		
			Entrepreneurial Didactic management	80		
			Total	400		
<b>Manufacturing management</b>  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.	42		
			Total	40		

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

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

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

**CURRICULAR FRAMEWORK**  
**ENGLISH FOR COMMUNICATION**

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

## CURRICULAR MAP ACCOUNTING TENTH GRADE

SUB - ÁREA	UNIDAD DE ESTUDIO	RESULTADOS DE APRENDIZAJE
<b>Contabilidad</b> 320 horas	Introducción a la contabilidad. (40 horas)	<ul style="list-style-type: none"><li>• Explicar los fundamentos teóricos de la contabilidad.</li><li>• Identificar los Principios de Contabilidad Generalmente Aceptados (P.C.G.A).</li><li>• Explicar los elementos básicos de la ecuación contable, para su tratamiento en un sistema contable.</li><li>• Reconocer los libros legales que se emplean en la contabilidad.</li></ul>

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

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

SUB - ÁREA	UNIDAD DE ESTUDIO	RESULTADOS DE APRENDIZAJE
Contabilidad	Sistemas contables. (48 horas)	<ul style="list-style-type: none"><li>• Explicar la estructura general de los sistemas contables.</li><li>• Elaborar sistemas contables aplicados a entidades comerciales y de servicios.</li></ul>
	Prevención de legitimación de capitales. (32 horas)	<ul style="list-style-type: none"><li>• Reconocer la importancia en la labor del Estado en la prevención de la legitimación de capitales.</li><li>• Aplicar la ley vigente con respecto a la legitimación de capitales en la resolución de situaciones.</li></ul>
	Conocimiento empresarial en negocios. (40 horas)	<ul style="list-style-type: none"><li>• Aplicar conocimiento empresarial en negocios.</li></ul>

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

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

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

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

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

**CURRICULAR MAP  
ENGLISH FOR COMMUNICATION  
TENTH LEVEL**

<b>SUB-AREA</b>	<b>STUDY BLOCKS</b>	<b>TARGET</b>	<b>LINGUISTIC ACHIEVEMENT</b>
<b>English for communication 160 Hours annually</b>	<p>Building personal interaction at the company. 20 hours</p>	<p><b>Cognitive Target: 1</b> 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"> <li>• Understanding simple familiar phrase and short statements.</li> <li>• Predicting meaning through the use of context.</li> <li>• Asking and respond to questions in clearly defined situation.</li> <li>• Expressing personal responses, likes dislikes and feelings.</li> <li>• Reading personal information forms.</li> <li>• Reading a personal letter.</li> </ul>

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

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

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

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

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

**CURRICULAR MAP  
ENGLISH FOR COMMUNICATION  
TENTH LEVEL**

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
English for communication	Raising economic success. 40 hours	<p><b>Cognitive Target: 7</b></p> <p>Using appropriate language for comparing goods, discussing advertisements, describing products and your preferences.</p> <p>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"><li>• Discussing every day risk and risk in business.</li><li>• Describing the different ways of raising money.</li><li>• Developing reading skills by reading a formal letter of complaint, job ads from newspaper or magazines.</li><li>• Expanding writing skills by writing a formal letter of complaint, or by completing a product comparison chart and by writing an advertisement.</li></ul>

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

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

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
Accounting	Accounting control for intangible assets. (30 hours)	<ul style="list-style-type: none"> <li>Register intangible assets, valuation and amortization and presentation of the financial statements in accordance with standards.</li> </ul>
	Accounting control for property, place and equipment. (40 hours)	<ul style="list-style-type: none"> <li>Use spreadsheets or an accounting program to register and control intangible assets.</li> </ul>
	Accounting control for contingent and deferred (30 hours )	<ul style="list-style-type: none"> <li>Register transactions with assets, property, place and equipment; as well as, the presentation of general balance in a company in accordance with standard.</li> <li>Register transactions related to natural resource assets and their presentation in financial statements in accordance with standard.</li> <li>Use a spreadsheet or a specific accounting program for registering and control of property, plant and equipment.</li> <li>Register liabilities and deferred contingents, valuation, estimation and presentation in financial statements in accordance with standard.</li> <li>Apply spreadsheet or an accounting program to register and control the contingent and deferred liabilities.</li> </ul>

**SUBJECT AREA****STUDY BLOCK**

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

**LEARNING RESULTS**

- 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
<b>Accounting.</b>	Entrepreniural Didactic Management (80 hours )	<ul style="list-style-type: none"><li>• Identify elements that constitute the practice company service (virtual firm).</li><li>• Apply equipment and other tools in the practice company.</li><li>• Promote educational experiences in a practice company training.</li></ul>

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

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
Manufacturing management	<p><b>Context and organization of small and medium enterprise (SME's)</b></p> <p>An introduction to cost. ( 30 hours )</p>	<ul style="list-style-type: none"> <li>Identify characteristics of a leader in SME's context.</li> <li>Define technical vocabulary related to costs, financial and administrative accounting.</li> <li>Schematize the organization of a small company or a production workshop.</li> <li>Classify costs in a company.</li> <li>Apply cost elements of a product in production processes.</li> <li>Apply accounting standards in financial information for each element of cost.</li> <li>Determine a total cost, unitary and sale price.</li> </ul>

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
Manufacturing management	Inventory management. (24 horas)	<ul style="list-style-type: none"> <li>• Apply administrative control in income merchandise.</li> <li>• Determine administrative costs in an inventory in a company.</li> <li>• 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.</li> </ul>
	Specific cost order. ( 66 hours )	<ul style="list-style-type: none"> <li>• Apply control documentation and cost register in the determination of total and unitary costs of a production order.</li> <li>• Elaborate cost sheet for specific order that allow obtaining the total and unitary cost of the order.</li> <li>• Elaborate departmentalization charts map that allow estimating indirect costs.</li> <li>• Elaborate a production cycle in a company using assets and financial statements in costs for specific orders.</li> <li>• Establish standards related to three elements of cost to formulate the standard cost card.</li> </ul>

SUBJECT AREA	STUDY BLOCK	LEARNING RESULTS
<b>Manufacturing management</b>	<b>Variations in cost element.</b> (18 hours )	<ul style="list-style-type: none"> <li>Explain causes of variation of cost element for making decisions.</li> <li>Calculate three elements of cost variation.</li> </ul>
	<b>Continuous departmental process costs.</b> ( 42 hours )	<ul style="list-style-type: none"> <li>Explain the introduction of costs for processes.</li> <li>Elaborate reports for controlling process costs.</li> <li>Apply techniques and procedures in the resolution process of cost practices with specific products and sub products.</li> </ul>
<b>Normativa legal contable</b>  (160 horas anuales) 4 horas por semana	<b>Leyes conexas a la labor contable.</b> (20 horas)	<ul style="list-style-type: none"> <li>Reconocer los alcances de las leyes conexas que inciden en la gestión contable.</li> <li>Elaborado un cartel de licitación.</li> </ul>
	<b>Legislación mercantil.</b> ( 24 horas)	<ul style="list-style-type: none"> <li>Reconocer los elementos fundamentales del derecho mercantil.</li> <li>Identifica las características de los entes mercantiles.</li> <li>Determinar las características legales de las cooperativas y las asociaciones solidaristas.</li> <li>Explicar el papel que desempeñan los auxiliares del comercio en el desarrollo económico del país.</li> </ul>

SUBJECT AREA	STUDY BLOCK	LEARNING RESULTS
	Legislación aduanera. ( 24 horas)	<ul style="list-style-type: none"> <li>Describir el vocabulario técnico relativo a la legislación aduanera.</li> <li>Reconocer los regímenes aduaneros a los cuales se someten las mercancías.</li> <li>Calcular los costos de una importación.</li> </ul>
SUB - ÁREA	UNIDAD DE ESTUDIO	RESULTADO DE APRENDIZAJE
Normativa legal contable	Legislación laboral. (56 horas)	<ul style="list-style-type: none"> <li>Explicar la importancia del derecho laboral para el sector privado.</li> <li>Reconocer los elementos de los contratos de trabajo.</li> <li>Calcular las modalidades de pago para los tipos de jornada laboral.</li> <li>Determinar las obligaciones y prohibiciones de los patronos y trabajadores ante la C.C.S.S y el Código de Trabajo.</li> <li>Explicar la Ley de Protección al Trabajador y las reformas al Código de Trabajo.</li> <li>Determinar las causas que dan origen a la suspensión o terminación de la relación laboral.</li> </ul>

SUB – ÁREA	UNIDAD DE ESTUDIO	RESULTADO DE APRENDIZAJE
		<ul style="list-style-type: none"> <li>• Calcular las indemnizaciones por cesación de la relación laboral con responsabilidad laboral.</li> <li>• Calcular las vacaciones y el aguinaldo.</li> <li>• Determinar el impuesto único sobre la renta percibido por el trabajo personal o por concepto de jubilación o pensión.</li> <li>• Calcular los embargos al salario.</li> </ul>
Normativa legal contable	Legislación tributaria. (36 Horas)	<ul style="list-style-type: none"> <li>• Explicar la organización y las funciones de la administración tributaria y sus componentes.</li> <li>• Utilizar la Ley de Justicia Tributaria.</li> <li>• Aplicar la Ley de impuesto sobre Ventas y la Ley de impuesto sobre Bienes Inmuebles.</li> <li>• Aplicar la Ley de Impuesto sobre Renta y su reglamento.</li> <li>• Utiliza la declaración electrónica de impuestos (EDDIE) en la confección de declaraciones.</li> </ul>

## CURRICULAR MAP ENGLISH FOR COMMUNICATION ELEVENTH LEVEL

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

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

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

SUB-AREA	STUDY BLOCKS	TARGET	LINGUISTIC ACHIEVEMENT
English for communication	Complaints and solving problems. 24 hours	<b>Cognitive Target: 4</b> Exchanging information about: making complaints, apologizing and solving problems.  24 hours	<ul style="list-style-type: none"> <li>Learning how to deal with a complaint by voice mail and automated telephone information.</li> <li>Apologizing when it is required.</li> <li>Solving problems at the office.</li> <li>Dealing with problems, clients complains and giving apologizes.</li> <li>Comprehending the usage of items in a first-aid kit.</li> <li>Writing about solutions to a problem at work or school.</li> </ul>

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

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

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

## ACCOUNTING CURRICULAR MAP TWELFTH GRADE

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
<b>Accounting</b> 250 hours annually 10 hours per week	<b>STUDY BLOCK</b> Accounting system agricultural touristic enterprises. (40 hours) for and  Accounting control of cooperatives enterprises and solidarity unions. (40 hours)	<ul style="list-style-type: none"> <li>• Prepare a manual and digital countable system for agricultural exploitation activities.</li> <li>• Prepare a manual and digital countable system related to touristic activities.</li> <li>• Use the electronic spread sheet or an accounting program to record and control agricultural and touristic enterprises.</li> <li>• Apply skills, abilities and knowledge acquired in reference to agricultural and touristic enterprises in a company of the surrounding area.</li>   <li>• Determine important aspects about cooperatives.</li> <li>• Prepare accounting registries for cooperatives enterprises.</li> <li>• Apply aspects on the nature of the savings and solidarity unions and accounting of contributions, reserves, distributions and withdrawals.</li> <li>• Use the electronic spread sheet or an accounting program to record and control of the cooperatives enterprises and solidarity associations.</li> <li>• Apply skills, abilities and knowledge acquired in reference to cooperatives, enterprises and solidarity unions in a company of the surrounding area.</li> </ul>

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
<b>Accounting</b>	Cash flow and currency exchange in the financial position with zero base. (40 hours)	<ul style="list-style-type: none"> <li>Resolve situations that involve the use of the cash flow and the change in the status of the financial position based on cash.</li> <li>Use the electronic spread sheet or an Accounting program to record and control cash flow.</li> <li>Apply the skills, abilities and knowledge acquired in reference to cash flow in a company of the surrounding area.</li> </ul>
	Working capital and exchange state in the financial position based on the working capital. (40 hours)	<ul style="list-style-type: none"> <li>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.</li> <li>Use spreadsheet and specific program of accounting for the record and control the working capital.</li> <li>Apply skills, abilities and knowledge acquired in reference to working capital.</li> </ul>

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
<b>Accounting</b>	Leasing contract (40 hours)	<ul style="list-style-type: none"><li>• Use registers for leasing contracts on operations and capital for two individuals that intervene in the contract pursuant in the legal scheme in effect.</li></ul>
	Financial integrated analysis (50 hours)	<ul style="list-style-type: none"><li>• Analysis of a company based on the examination of financial statements.</li></ul>

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

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
Business management	<p>6.How do your customers picture you 4 hours</p> <p>7. Communication styles 4 hours</p> <p>8.Delivering coaching, receiving and giving 4 hours</p> <p>9.Hearing is not listening 4 hours</p> <p>10. Telephone courtesy 4 hours</p> <p>11. What is wrong with the Picture? 4 hours</p>	<ul style="list-style-type: none"> <li>• Recognize positive phrases and others which should be avoided on the phone.</li> <li>• Apply techniques to be proactive with customers by telephone or in personal.</li> <li>• Apply the four step model for effective coaching.</li> <li>• Recognize effective strategies or techniques for avoiding errors on the job .</li> <li>• Develop effective telephone communication and state the courteous techniques.</li> <li>• Identify oral techniques about what's wrong with this picture.</li> </ul>

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

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

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

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

SUBJECT - AREA	STUDY BLOCK	LEARNING RESULTS
	Budget	<ul style="list-style-type: none"> <li>• Prepare budget for indirect manufacturing costs.</li> <li>• Prepare operating expenses budget.</li> <li>• Interpret the projected profit and loss statement as means to control the planning process of profits.</li> </ul>
Accounting decisions tools	Statistics ( 40 hours )	<ul style="list-style-type: none"> <li>• Determine the role that plays statistics in financial area.</li> <li>• Identify sources of information and the data collection techniques.</li> <li>• Explain phases of statistical investigation.</li> <li>• Prepare frequency distribution with its graphic representation.</li> <li>• Calculate measures of central tendency for grouped and non grouped data.</li> <li>• Prepare statistical charts and graphs to represent data for the accounting area.</li> </ul>

**CURRICULAR MAP  
ENGLISH FOR COMMUNICATION  
TWELFTH LEVEL**

<b>SUB-AREA</b>	<b>STUDY BLOCK</b>	<b>TARGET</b>	<b>LINGUISTIC ACHIEVEMENT</b>
<b>English for communication 50 Hours</b>	Day to Day Work.  10 hours	<b>Cognitive Target: 1</b>  Exchanging information about: day to day work.  Hours: 10 hours	<ul style="list-style-type: none"> <li>• Asking and giving information about working routines.</li> <li>• Describing times and conditions of my job and daily routines.</li> <li>• Expressing likes and dislikes in my daily life.</li> <li>• Reading an advertisement about a new product.</li> <li>• Writing a plan to improve safety in your home.</li> </ul>

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

SUB-AREA	STUDY BLOCK	TARGET	LINGUISTIC ACHIEVEMENT
English for communication	<p>Stand for excellence.</p> <p>10 hours</p>	<p><b>Cognitive Target: 3</b></p> <p>Exchanging information about: The ability to work cooperatively with others as a member of a team. Hours: 10 hours</p>	<ul style="list-style-type: none"> <li>Listening to a conversation between an employer and an employee and between coworkers.</li> <li>Expressing encouragement when talking about programs and courses.</li> <li>Reading and discussing about job skills.</li> <li>Organizing information regarding options between job benefits and personal qualities.</li> </ul>

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

SUB-AREA	STUDY BLOCK	TARGET	LINGUISTIC ACHIEVEMENT
English for communication	<p>Astounding Future Career</p> <p>10 hours</p>	<p><b>Cognitive Target: 5</b></p> <p>Interprets and communicates information about: applying for a job or transferring skills learned in one job situation to another.</p> <p>Hours: 10 hours</p>	<ul style="list-style-type: none"> <li>Listening to a discussion between two managers.</li> <li>Discussing community problems and solutions by interviewing classmates.</li> <li>Talking about life in a city and contrasting it with life in the country side.</li> <li>Comparing and contrast the lives and goals of people regarding working conditions.</li> <li>Developing consciousness about my skills, achievements and awards.</li> <li>Organizing ideas to design an improvement plan to change in life.</li> </ul>

# **TWELFTH GRADE PROGRAM CONTENTS**

# ACCOUNTING

## DESCRIPTION

This subject area deals with the theoretical-practical aspects of accounting during 10 hours per week for a total of 250 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 Systems for Agricultural and Tourism Enterprises, Accounting Control of Cooperative Enterprises, Accounting Control for Savings and Loan Associations, Cash Flow and Statement of Change in the Financial Position Based on Cash, Working Capital and statement of change in the Financial Position Based on the Working Capital, Integrated Financial Analysis and Lease Contracts.

A constructive methodological approach is proposed to achieve these objectives in this subject area focused on practices that are scheduled so that the student can develop his/her abilities, skills and positive attitudes to achieve maturity and competitiveness in this field.

The use of technology is emphasized here such as: calculators and computers, with the purpose of arousing the interest and appreciation of the use of these important tools in the tasks of the specialty work itself.

## GENERAL OBJECTIVES

- Apply knowledge, skills and abilities acquired in internships in companies of the surrounding areas. Uses the computer as a tool to speed up the accounting process through an accounting package and a spreadsheet program.
- Prepares accounting systems for agricultural, livestock and tourism companies.
- Applies accounting and administrative procedures of the savings and loan associations and cooperatives.
- Analyzes transactions in foreign currency, devaluation, entries in accounting books and the presentation of financial statements.

### DISTRIBUTION OF THE STUDY BLOCKS ACCOUNTING

<b>Study Blocks</b>	<b>Name</b>	<b>Time in hours</b>	<b>Weeks per study block</b>
<b>I</b>	Accounting systems for agricultural and tourism companies.	40	4
<b>II</b>	Accounting Control of Cooperative Enterprises and Solidarity Associations.	40	4
<b>III</b>	Cash Flow and Statement of Change in Financial Position Based on Cash.	40	4
<b>IV</b>	Working Capital and statement of change in the Financial Position Based on the Working Capital.	40	4
<b>V</b>	Lease Contracts.	40	4
<b>VI</b>	Integrated Financial Analysis.	50	5
	<b>TOTAL</b>	<b>250</b>	<b>25</b>

## TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

### GENERAL DATA

Title: Accounting systems for agricultural and tourism companies.

Purpose: Analyzes accountable systems for agricultural and tourism companies.

Competency Level: Basic

### UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly recognizes the conceptualization, characterization of the agricultural and tourism companies.	Specific
Correctly lists types of production.	Specific
Rightly mentions accounting systems for financial service centers.	Specific
Rightly enumerates the integrated system of accounting.	Specific
Correctly distinguishes the conceptualization and characteristics of tourism companies.	Specific
Properly calculates and registers the entries related to a manual and a digital accounting system concerning the tourist activity.	Specific
Clearly uses electronic spreadsheets or an accounting program as tools for agricultural and tourism companies.	Specific
Adequately describes experiences encountered while executing tasks in the company.	Specific

### Competency elements

References	Title of the element
1 - 2	Analyzes accountable systems for agricultural and tourism companies according national standards.

**Performance Criteria:**

1. Prepares a manual and a digital system for agricultural exploitation activities.
2. Prepares a manual and a digital accounting system related to tourist activities.
3. Uses the spreadsheet or an accounting program to record and control the agricultural and tourism companies.
4. Applies skills, abilities and knowledge acquired in reference to agricultural and tourism companies of the surrounding areas.

Application field:

Category	Class
Services	Provision of Technical Education Services.

**Performance Evidence:**

1. Recognizes the conceptualization, characterization of the agricultural and tourism companies.

**Product Evidence:**

1. Calculates and registers the entries related to a manual and a digital accounting system concerning the tourism activity.
2. Uses the electronic spreadsheets or an accounting program as tools for agricultural and tourism companies.

**Knowledge Evidence:**

1. Lists types of production.
2. Mentions accounting systems for a shared financial service center.
3. Enumerates the integrated system of accounting.
4. Distinguishes the conceptualization and characteristics of tourism companies.
5. Describes the experiences encountered while executing tasks in the company.

Sector: Commercial and Services	Program: Accounting
Subject Area: Accounting	Grade: Twelfth
Study Block: Accounting systems for agricultural and tourism companies	Time: 40 hours
Purpose: use available tools in the application software in the development of work.	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Prepare a manual and a digital accounting system for agricultural exploitation activities.	<p>Conceptualization, characterization and accounting records of agricultural companies:</p> <ul style="list-style-type: none"> <li>• Agricultural.</li> <li>• Livestock Cattle farming.</li> <li>• Agricultural and Livestock Industry.</li> <li>• Family owned</li> <li>• Small Mid and Large sized.</li> </ul> <p>Types of production by activity and their special legislation :</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Explains the conceptualization, characterization of the agricultural and touristic companies.</li> <li>• Describes types of production.</li> <li>• Comments accounting systems for a shared financial service center.</li> <li>• Names the integrated system of accounting.</li> </ul>	<ul style="list-style-type: none"> <li>• Creative capacity in the development of accounting systems.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepares a manual and a digital system concerning activities related to agricultural exploitation.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Agricultural: <ul style="list-style-type: none"> <li>• Permanent.</li> <li>• Seasonal.</li> </ul> Cattle farming: <ul style="list-style-type: none"> <li>• Livestock.</li> </ul> Bovine: <ul style="list-style-type: none"> <li>• Dairy.</li> <li>• Feeder cattle.</li> <li>• Dual purpose.</li> <li>• Poultry farming. (broilers and layers).</li> <li>• Goat farming.</li> <li>• Hog farming.</li> <li>• Apiculture.</li> <li>• Agricultural.</li> </ul> Accounting systems for Financial Service Centers: <ul style="list-style-type: none"> <li>• Integrated systems US – SAP, JP EDWARDS</li> </ul>	<u>Student:</u> <ul style="list-style-type: none"> <li>• Recognizes the conceptualization, characterization of the agricultural and touristic companies.</li> <li>• Lists types of production.</li> <li>• Mentions accounting systems for financial service centers.</li> <li>• Enumerates the integrated system of accounting.</li> </ul>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
2. Prepare a manual and a digital accounting system related to tourist activities.	<p>Conceptualization, characterization and accounting records of tourism companies.</p> <p>Hotels:</p> <ul style="list-style-type: none"> <li>• Rooms.</li> <li>• Casinos.</li> <li>• Swimming pools.</li> </ul> <p>Restaurants:</p> <ul style="list-style-type: none"> <li>• Food.</li> <li>• Beverages.</li> </ul> <p>Travel Agencies:</p> <ul style="list-style-type: none"> <li>• Recreation, tours and entertainment.</li> <li>• National Parks and Reserves.</li> <li>• Transportation of passengers.</li> <li>• Aviation.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Describes the conceptualization and characteristics of tourism companies.</li> <li>• Prepares calculations and entries related to a manual and a digital accounting system concerning the tourist activity.</li> </ul>	<ul style="list-style-type: none"> <li>• Creative capacity in the development of accounting systems.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepares a manual and a digital countable system related to touristic activities.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Accounting records tourism companies.	<u>Student:</u> <ul style="list-style-type: none"> <li>• Distinguishes the conceptualization and characteristics of tourism companies.</li> <li>• Calculates and registers the entries related to a manual and a digital accounting system concerning the tourist activity.</li> </ul>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
3. Use the electronic spreadsheet or an accounting program to record and control the agricultural and tourism companies.	<ul style="list-style-type: none"> <li>• Electronic spreadsheet for accounting software.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Uses electronic spreadsheets or an accounting program as tools for agricultural and tourism companies.</li> </ul> <u>Student:</u> <ul style="list-style-type: none"> <li>• Uses electronic spreadsheets or an accounting program as tools for agricultural and tourism companies.</li> </ul>	<ul style="list-style-type: none"> <li>• Creative capacity in the development of accounting systems.</li> </ul>	<ul style="list-style-type: none"> <li>• Uses the electronic spreadsheet or an accounting program to record and control the agricultural and tourism companies.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
4. Apply skills, abilities and knowledge acquired in reference to agricultural and tourist companies of the surrounding areas.	<ul style="list-style-type: none"> <li>• Internships</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Determines the internship concept.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Describes the experiences encountered while executing tasks in the company.</li> </ul>	<ul style="list-style-type: none"> <li>• Creative capacity in the development of accounting systems.</li> </ul>	<ul style="list-style-type: none"> <li>• Applies skills, abilities and knowledge acquired in reference to agricultural and tourist companies of the surrounding areas.</li> </ul>

<b>PRACTICES AND CHECKLIST</b>	
<b>PRACTICE DEVELOPMENT</b>	
<b>STUDY BLOCK:</b>	<b>PRACTICE No. 1</b>
Purpose:	

Scenario: Classroom	TIME:
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MATERIALS	MACHINERY	EQUIPMENT	TOOLS

<b>Procedures</b>
<p>Teacher:</p> <ul style="list-style-type: none"> <li>Explains the conceptualization, characterization of agricultural and tourism companies.</li> <li>Describes types of production.</li> <li>Comments accounting systems for financial service centers.</li> <li>Names the integrated system of accounting.</li> <li>Describes the conceptualization and characteristics of tourism companies.</li> <li>Prepares calculates and entries related to a manual and a digital accounting system concerning the tourist activity.</li> <li>Uses electronic spreadsheets or an accounting program as tools for agricultural and touristic companies.</li> <li>Determines the internship concept.</li> </ul>

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

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Clearly recognizes the conceptualization, characterization of the agricultural and tourism companies.			
Correctly lists types of production.			
Rightly mentions accounting systems for financial service centers.			
Rightly enumerates the integrated system of accounting.			
Correctly distinguishes the conceptualization and characteristics of tourism companies.			
Properly calculations and register entries related to a manual and a digital accounting system concerning the tourism activity.			
Clearly uses electronic spreadsheets or an accounting program as tools for agricultural and touristic companies.			
Adequately describes experiences encountered while executing tasks in the company.			

OBSERVATIONS:

## CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Prepare a manual and digital accounting system for agricultural exploitation activities.	Prepares a manual and digital accounting system for agricultural exploitation activities.	Recognizes the conceptualization, characterization of the agricultural and tourism companies.	Performance	Clearly recognizes the conceptualization, characterization of the agricultural and tourism companies.
		Lists types of production.	Knowledge	Correctly lists types of production.
		Mentions accounting systems for financial service centers.	Knowledge	Rightly mentions accounting systems for financial service centers.
		Enumerates the integrated system of accounting.	Knowledge	Rightly enumerates the integrated system of accounting.
Prepare a manual and digital accounting system related to tourist activities.	Prepares a manual and digital accounting system related to tourist activities.	Distinguishes the conceptualization and characteristics of tourism companies.	Knowledge	Correctly distinguishes the conceptualization and characteristics of tourism companies.

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Use the spreadsheet or an accounting program to record and control the agricultural and tourism companies.	Uses the spreadsheet or an accounting program to record and control the agricultural and tourism companies.	<p>Calculates and registers entries related to a manual and a digital accounting system concerning the tourist activity.</p> <p>Uses electronic spreadsheets or an accounting program as tools for agricultural and tourism companies.</p>	Product	Properly calculates and registers entries related to a manual and a digital accounting system concerning the tourist activity.
Apply skills, abilities and knowledge in reference to agricultural and tourist companies of the surrounding areas.	Applies skills, abilities and knowledge in reference to agricultural and tourist companies of the surrounding areas.	Describes experiences encountered while executing tasks in the company.	Knowledge	Adequately describes experiences encountered while executing tasks in the company.

## TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

### GENERAL DATA

Title: Accounting control of cooperative enterprises and solidarity associations.

Purpose: Analyzes accounting systems for cooperative enterprises and solidarity associations.

Competency Level: Basic

### UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly enumerates the social and the economic impact that cooperative enterprises produce.	Specific
Correctly recognizes types of cooperative enterprises.	Specific
Properly distinguishes general initial entries for the cooperative enterprises.	Specific
Effectively elaborates accounting calculations and records of accrued interest for certificates of contribution.	Specific
Appropriately obtains reserves that are applied to cooperative enterprises.	Specific
Adequately registers accounting entries about surplus to be distributed, withholding income tax and capitalization of non-distributable surplus.	Specific
Rightly mentions aspects about savings and loan associations.	Specific
Clearly registers the accounting record for associates' contributions.	Specific
Correctly elaborates practices of savings and loan associations for accounting records of the associates' contributions.	Specific
Clearly elaborates the electronic spreadsheet or an accounting program as toll in the accounting control of cooperative companies and solidarity associations.	Specific
Properly participates in experiences while executing tasks in the company.	Specific

**Competency elements**
**References**

1 - 2

**Title of the element**

Accounting control of cooperative enterprises and solidarity associations.

**Performance Criteria:**

Determines the most relevant aspects about cooperatives.

Prepares accounting registries for cooperative enterprises.

Applies aspects about the savings and loan associations and the accounting records of contributions, reserves, distributions and withdrawals.

Uses the electronic spreadsheet or an accounting program to record and control cooperative companies and solidarity associations.

Apply skills, abilities and knowledge concerning cash in a company of the surrounding area.

**Application field:**
**Category**

Services

**Class**

Provision of Technical Education Services.

**Performance Evidence:**

Recognizes types of cooperative enterprises.

**Product Evidence:**

Elaborates accounting calculations and records of accrued interest for certificates of contribution.  
Obtains reserves that are applied to cooperative enterprises.  
Registers accounting entries about surplus to be distributed, withholding income tax and capitalization of non distributable surplus.  
Registers the accounting record for associates' contributions.  
Elaborates practices of savings and loan associations for the accounting records of associates' contributions.  
Participates in the experiences while executing tasks in the company.  
Elaborates the electronic spreadsheet or an accounting program as toll in the accounting control of cooperative companies and solidarity associations.

**Knowledge Evidence:**

Enumerates the social and the economic impact that cooperative enterprises produce.  
Distinguish general initial entries for the cooperative enterprises.  
Mentions aspects about savings and loan associations.

Sector: Commercial and Services	Program: Accounting
Subject Area: Accounting	Grade: Twelfth
Study Block: Accounting control of cooperative enterprises and solidarity associations.	Time: 40 hours
Purpose:	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Determine the most relevant aspects about cooperatives.	<p>Cooperative philosophy:</p> <ul style="list-style-type: none"> <li>• General information about cooperative enterprises</li> <li>• The purpose of cooperative enterprises</li> <li>• Types of cooperative enterprises in Costa Rica</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Determines the social and the economic impact that cooperative enterprises produce.</li> <li>• Identifies types of cooperative enterprises in Costa Rica.</li> <li>• </li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Enumerates the social and the economic impact that cooperative enterprises produce.</li> <li>• Recognizes types of cooperative enterprises.</li> </ul>	<ul style="list-style-type: none"> <li>• Ability to apply technical procedures</li> </ul>	<ul style="list-style-type: none"> <li>• Determines the most relevant aspects about cooperatives.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
2. Prepare the accounting registries for cooperative enterprises.	<p>General accounting procedures for cooperative enterprises:</p> <ul style="list-style-type: none"> <li>• Interests on certificates of contribution prior and after the closing of operations</li> <li>• Surplus for the period</li> <li>• Reserves</li> <li>• Surplus to be distributed and legal withholding of the income tax on the latter</li> <li>• Capitalization of non -distributed surplus</li> <li>• Withdrawal of an associate</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Describes general initial entries for the cooperative enterprises.</li> <li>• Prepares accounting calculations and records of accrued interest for certificates of contribution.</li> <li>• Calculates reserves that are applied to cooperative enterprises.</li> <li>• Registers accounting entries about surplus to be distributed, the applicable withholding income tax and capitalization of non distributable surplus.</li> </ul>	<ul style="list-style-type: none"> <li>• Ability to apply technical procedures</li> </ul>	<ul style="list-style-type: none"> <li>• Prepares accounting registries for cooperative enterprises.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<u>Student:</u> <ul style="list-style-type: none"> <li>• Distinguishes general initial entries for the cooperative enterprises.</li> <li>• Elaborates accounting calculations and records of accrued interest for certificates of contribution.</li> <li>• Obtains reserves that are applied to cooperative enterprises.</li> <li>• Registers accounting entries about surplus to be distributed, the applicable withholding income tax and capitalization of non distributable surplus.</li> </ul>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
3. Apply aspects savings and loan associations and the accounting records of contributions, reserves, distributions and withdrawals.	<p>Savings and Loan Associations Nature.</p> <p>Compulsory and voluntary contributions of the associates</p> <p>Annual distribution of profits:</p> <ul style="list-style-type: none"> <li>• Dividends</li> </ul> <p>Reserves:</p> <ul style="list-style-type: none"> <li>• Relief and assistance</li> <li>• Various activities</li> <li>• Use of reserves</li> </ul> <p>Withdrawal of an associate with or without the administration of severance pay on the part of the association</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Describes aspects about savings and loan associations.</li> <li>• Prepares an accounting record for the contributions of the associates.</li> <li>• Executes practices of savings and loan associations for the accounting records of the associates' contributions.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Mentions aspects about the savings and loan associations.</li> <li>• Registers the accounting record for the associates' contributions.</li> </ul>	<ul style="list-style-type: none"> <li>• Ability to apply technical procedures.</li> </ul>	<ul style="list-style-type: none"> <li>• Applies aspects about the savings and loan associations and the accounting records of contributions, reserves, distributions and withdrawals.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<ul style="list-style-type: none"> <li>Elaborates practices of savings and loan associations for the accounting records of the associates' contributions.</li> </ul>		
4. Use the electronic spreadsheet or an accounting program to record and control cooperative companies and solidarity associations.	<ul style="list-style-type: none"> <li>Electric spreadsheets for accounting software.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>Uses the electronic spreadsheet or an accounting program as tool in the accounting control of cooperative companies and solidarity associations.</li> </ul>	<ul style="list-style-type: none"> <li>Ability to apply technical procedures.</li> </ul>	<ul style="list-style-type: none"> <li>Uses the electronic spreadsheet or an accounting program to record and control cooperative companies and solidarity associations.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<u>Student:</u> <ul style="list-style-type: none"> <li>• Elaborates the electronic spread sheet or an accounting program as tool in the accounting control of cooperative companies and solidarity associations.</li> </ul>		
5. Apply skills, abilities and knowledge concerning cash in a company of the surrounding area.	<ul style="list-style-type: none"> <li>• Internships.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Explains the importance of the internships in companies.</li> </ul> <u>Student:</u> <ul style="list-style-type: none"> <li>• Participates in the encountered experiences while executing tasks in the company.</li> </ul>	<ul style="list-style-type: none"> <li>• Technical ability to apply and explain procedures.</li> </ul>	<ul style="list-style-type: none"> <li>• Applies skills, abilities and knowledge concerning cash in a company of the surrounding area.</li> </ul>

### PRACTICES AND CHECKLIST

#### PRACTICE DEVELOPMENT

##### STUDY BLOCK:

##### PRACTICE No. 1

Purpose:

Scenario: Classroom

TIME:

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

##### Procedures

Teacher:

- Determines the social and the economic impact that cooperative enterprises produce.
- Identifies types of cooperative enterprises in Costa Rica.
- Describes general initial entries for the cooperative enterprises.
- Prepares accounting calculations and records of accrued interest for certificates of contribution.
- Calculates reserves that are applied to cooperative enterprises.
- Registers accounting entries about surplus to be distributed, withholding income tax and capitalization of non-distributable surplus.
- Describes aspects about the savings and loan associations.
- Prepares an accounting record for the associates' contributions.
- Executes practices of savings and loan associations for the accounting records of the associates' contributions.
- Uses the electronic spreadsheet or an accounting program as a tool in the accounting of control cooperative companies and solidarity associations.
- Explains the importance of the internships in companies.

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

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Clearly enumerates the social and the economic impact that cooperative enterprises produce.			
Correctly recognizes types of cooperative enterprises.			
Properly distinguishes general initial entries for the cooperative enterprises.			
Effectively elaborates accounting calculations and records of accrued interest for certificates of contribution.			
Appropriately obtains reserves that are applied to cooperative enterprises.			
Adequately registers accounting entries about surplus to be distributed, withholding income tax and capitalization of non-distributable surplus.			
Rightly mentions aspects about the savings and loan associations.			
Clearly registers the accounting record for the associates' contributions.			

OBSERVATIONS:

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Determine the most relevant aspects about cooperatives.	Determines the most relevant aspects about cooperatives.	Enumerates the social and economic impact that cooperative enterprises produce.	Knowledge	Clearly enumerates the social and the economic impact that cooperative enterprises produce.
		Recognizes types of cooperative enterprises.	Performance	Correctly recognizes types of cooperative enterprises.
Prepare the accounting registries for cooperative enterprise.	Prepares the accounting registries for cooperative enterprise.	Distinguishes the general initial entries for cooperative enterprises.	Knowledge	Properly distinguishes general initial entries for the cooperative enterprises.
		Elaborates accounting calculations and records of accrued interest for certificates of contribution.	Product	Effectively elaborates accounting calculations and records of accrued interest for certificates of contribution.
		Obtains reserves that are applied to cooperative enterprises.	Product	Appropriately obtains reserves that are applied to cooperative enterprises.

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
		Registers accounting entries about surplus to be distributed, withholding income tax and capitalization of non distributable surplus.	Product	Adequately registers accounting entries about surplus to be distributed, withholding income tax and capitalization of non distributable surplus.
Apply the aspects about the savings and loan associations and accounting records of contributions, reserves, distributions and withdrawals.	Applies aspects about the savings and loan associations and accounting records of contributions, reserves, distributions and withdrawals.	Mentions aspects about the savings and loan associations.	Knowledge	Rightly mentions aspects about the savings and loan associations.
		Registers the accounting record for the associates' contributions.	Product	Clearly registers the accounting record for the associates' contributions.
		Elaborates practices of savings and loan associations for the accounting records of the associates' contributions.	Product	Correctly elaborates practices of savings and loan associations for accounting records of the associates' contributions.

### CRITERIA FOR COMPETENCY ASSESSMENT

<b>LEARNING RESULTS</b>	<b>PERFORMANCE CRITERIA</b>	<b>EVIDENCES</b>	<b>TYPE</b>	<b>EVIDENCES OF SUFFICIENCIES</b>
Use the electronic spreadsheet or an accounting program to record and control cooperative enterprises and solidarity associations.	Uses the electronic spreadsheet or an accounting program to record and control cooperative enterprises and solidarity associations.	Elaborates the electronic spreadsheet or an accounting program as a tool in the accounting control cooperative companies and solidarity associations.	Product	Clearly elaborates the electronic spreadsheet or an accounting program as toll in the accounting control of cooperative companies and solidarity associations.
Apply skills, abilities and knowledge concerning cash in a company of the surrounding area.	Applies skills, abilities and knowledge concerning cash in a company of the surrounding area.	Participates in encountered experiences while executing tasks in the company.	Product	Properly participates in experiences while executing tasks in the company.

## TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

### GENERAL DATA

Title: Cash flow and statement of change in the financial position based on cash.

Purpose: Analyzes accounting cash flow.

Competency Level: Basic

### UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly names objectives of working capital analysis and statement of change in the financial position based on cash.	Specific
Correctly enumerates the financial control of working capital.	Specific
Properly elaborates methods through which the analysis of the working capital and statement of change in the financial position based on working capital is developed.	Specific
Effectively uses the electronic spreadsheet or an accounting program as a tool in the accounting control of cash flow.	Specific
Rightly participates in encountered experiences while executing tasks in the company.	Specific

### Competency elements

#### References

1 - 2

#### Title of the element

Analyzes accounting cash flow according to national standards.

**Performance Criteria:**

Resolves situations that involve the use of the cash flow and statement of change in the financial position based on cash.  
Uses the electronic spreadsheet or an accounting program to record and control cash flow.  
Apply the acquired abilities, skills and knowledge concerning cash flow in a company of the surrounding area.

**Application field:**

Category	Class
Services	Provision of Technical Education Services.

**Product Evidence:**

Elaborates methods through which the analysis of the working capital and statement of change in the financial position based on working capital is developed.  
Uses the electronic spreadsheet or an accounting program as a tool in the accounting control of cash flow.

**Knowledge Evidence:**

Names the objectives of the working capital analysis and statement of change in the financial position based on cash.  
Enumerates the financial control of working capital.  
Participles in the experiences encountered while executing tasks in the company.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Accounting	Grade: Twelfth
Study Block: Cash flow and statements of change in the financial position based on cash.	Time: 40 hours
Purpose: Analyzes accounting cash flow.	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Resolve situations that involve the use of the cash flow and statement of change in the financial position based on cash.	<p>Objectives of the Cash Flow and statement of change in the Financial Position Based on Cash.</p> <p>Financial control of the cash.</p> <p>Methods to Develop the Cash Flow and the Change in the Status of the Financial Position based on Cash.</p>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>Lists objectives of working capital analysis and statement of change in the financial position based on cash.</li> <li>Characterizes the financial control of working capital.</li> <li>Applies methods through which the analysis of working capital and statement of change in the financial position based on working capital is developed.</li> </ul>	<ul style="list-style-type: none"> <li>Awareness of having a System to Control Cash</li> </ul>	<ul style="list-style-type: none"> <li>Resolves situations that involve the use of the cash flow and statement of change in the financial position based on cash.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Sources and uses of Cash.  Cash Flow and the Change in the Status of the Financial Position based on Cash.	<b>Student:</b> <ul style="list-style-type: none"> <li>• Names objectives of working capital analysis and statement of change in the financial position based on cash.</li> <li>• Enumerates the financial control of working capital.</li> <li>• Elaborates methods through which the analysis of working capital statement of change in the financial position based on working capital is developed.</li> </ul>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
2. Use the electronic spreadsheet or an accounting program to record and control cash flow.	<ul style="list-style-type: none"> <li>• Electronic spread sheet for accounting software.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Demonstrates the use of electronic spreadsheet or an accounting program as a tool in accounting control of cash flow.</li> </ul> <u>Student:</u> <ul style="list-style-type: none"> <li>• Uses the electronic spreadsheet or an accounting program as a tool in accounting control of cash flow.</li> </ul>	<ul style="list-style-type: none"> <li>• Awareness of the importance of having a system to control cash</li> </ul>	<ul style="list-style-type: none"> <li>• Uses the electronic spreadsheet or an accounting program to record and control cash flow.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
3. Apply abilities, skills and knowledge concerning cash flow in a company of the surrounding area.	<ul style="list-style-type: none"> <li>• Internships.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Explains the importance of the internship program in companies.</li> </ul> <u>Student:</u> <ul style="list-style-type: none"> <li>• Participates in the experiences encountered while executing tasks in the company.</li> </ul>	<ul style="list-style-type: none"> <li>• Awareness of a system to control cash</li> </ul>	<ul style="list-style-type: none"> <li>• Applies abilities, skills and knowledge concerning cash flow in a company of the surrounding area.</li> </ul>

<b>PRACTICES AND CHECKLIST</b>	
<b>PRACTICE DEVELOPMENT</b>	
STUDY BLOCK:	PRACTICE No. 1
Purpose:	

Scenario: Classroom	TIME:
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MATERIALS	MACHINERY	EQUIPMENT	TOOLS

### Procedures

Teacher:

- List objectives of working capital analysis and statement of change in the financial position based on cash.
- Characterizes the financial control of working capital.
- Applies methods through which the analysis of working capital and statement of change in the financial position based on the working capital is developed.
- Demonstrates the use of the electronic spreadsheet or an accounting program as a tool in the accounting control of cash flow.
- Explains the importance of the internship program in companies.

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

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Clearly names the objectives of the working capital analysis and statement of change in the financial position based on cash.			
Correctly enumerates the financial control of the working capital.			
Properly elaborates methods through which the analysis of the working capital and statement of change in the financial position based on the working capital is developed.			
Effectively uses the electronic spreadsheet or an accounting program as a tool in the accounting control of cash flow.			
Rightly participates in encountered experiences while executing tasks in the company.			

OBSERVATIONS:

## CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCES	TYPE	EVIDENCES OF SUFFICIENCIES
Resolve situations that involve the use of the cash flow statement of change in the financial position based on cash.	Resolves situations that involve the use of the cash flow and statement of change in the financial position based on cash.	Names objectives of the working capital analysis and statement of change in the financial position based on cash.	Knowledge	Clearly names objectives of working capital analysis and statement of change in the financial position based on cash.
		Enumerates the financial control of the working capital.	Knowledge	Correctly enumerates the financial control of working capital.
		Elaborates methods through which the analysis of the working capital and statement of change in the financial position based on the working capital is developed.	Product	Properly elaborates methods through which the analysis of the working capital and statement of change in the financial position based on the working capital is developed.

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCES	TYPE	EVIDENCES OF SUFFICIENCIES
Use the electronic spreadsheet or an accounting program to record and control cash flow.	Uses the electronic spreadsheet or an accounting program to record and control cash flow.	Uses the electronic spreadsheet or an accounting program as a tool in the accounting control of cash flow.	Product	Effectively uses the electronic spreadsheet or an accounting program as a tool in the accounting control of cash flow.
Apply abilities, skills and knowledge concerning cash flow in a company of the surrounding area.	Applies abilities, skills and knowledge concerning cash flow in a company of the surrounding area.	Participates in encountered experiences while executing tasks in the company.	Product	Rightly participates in the encountered experiences while executing tasks in the company.

## TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

### GENERAL DATA

Title: Working capital and statements of change in the financial position based on the working capital.  
Purpose: Analyzes accountably the working capital.

Competency Level: Basic

### UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Rightly lists objectives and importance of both statements for the companies.	Specific
Adequately applies methods to develop the analysis of working capital and statements of change in the financial position based on working capital.	Specific
Appropriately uses the electronic spreadsheet or an accounting program as a tool for the accounting control working capital.	Specific
Effectively participates in the encountered experiences while executing tasks in the company.	Specific

### Competency elements

References	Title of the element
1 - 2	Working capital and statements of change in the financial position based on the working capital according to national standards.

**Performance Criteria:**

Resolves cases that involve the use of cash flow and statements of change in the financial position based on the working capital.

Uses the spreadsheet or an accounting program to record and control working capital.

Applies skills, abilities and knowledge concerning working capital in a company of the surrounding area.

**Application field:**

Category	Class
Services	Provision of Technical Education Services.

**Product Evidence:**

Applies methods to develop the analysis of working capital, and statements of change in the financial position based on the working capital.

Uses the electronic spreadsheet or an accounting program as a tool for the accounting control working capital.

Participles in the encountered experiences while executing tasks in the company.

**Knowledge Evidence:**

Lists objectives and importance of both statements for the companies.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Accounting	Grade: Twelfth
Study Block: Working capital and statement of change in the financial position based on the working capital.	Time: 40 hours
Purpose: Analyzes accounting the working capital.	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Resolve cases that involve the use of cash flow and statement of change in the financial position based on the working capital.	<ul style="list-style-type: none"> <li>• Working capital</li> <li>• Statement of change in the Financial Position</li> <li>• Financial control of the Working capital.</li> <li>• Methods to develop the Analysis of the Working Capital</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Establishes objectives and importance of both statements for the companies.</li> <li>• Demonstrates methods to develop the analysis of the working capital and statements of change in the financial position based on the working capital.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in applying knowledge in a company of the surrounding area.</li> </ul>	<ul style="list-style-type: none"> <li>• Resolves cases that involve the use of the cash flow and statement of change in the financial position based on the working capital.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>And Statement of Change in the Financial Position based on the Working Capital.</li> <li>Sources and uses of the working capital (Sources and applications).</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>Lists objectives and importance of both statements for companies.</li> <li>Applies methods to develop the analysis of the working capital and statement of change in the financial position based on the working capital.</li> </ul>		
2. Use the electronic spread sheet or an accounting program to record and control working capital.	Electronic spread sheet Accounting Software.	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>Illustrates the use of the electronic spreadsheet or an accounting program as a tool for the accounting control working capital.</li> </ul>	<ul style="list-style-type: none"> <li>Interest in applying knowledge in a company of the surrounding area.</li> </ul>	<ul style="list-style-type: none"> <li>Uses the electronic spread sheet or an accounting program to record and control working capital.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<u>Student:</u> <ul style="list-style-type: none"> <li>• Uses the electronic spreadsheet or an accounting program as tools for the accounting control working capital.</li> </ul>		
3. Apply skills, abilities and knowledge concerning working capital in a company of the surrounding area.	Internships	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Explains the importance of the Internship program in the companies.</li> </ul> <u>Student:</u> <ul style="list-style-type: none"> <li>• Participates in encountered experiences while executing tasks in the company.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in applying knowledge in a company of the surrounding area.</li> </ul>	<ul style="list-style-type: none"> <li>• Applies skills, abilities and knowledge concerning working capital in a company of the surrounding area.</li> </ul>

<b>PRACTICES AND CHECKLIST</b>	
<b>PRACTICE DEVELOPMENT</b>	
<b>STUDY BLOCK:</b>	<b>PRACTICE No. 1</b>
Purpose:	

Scenario: Classroom	TIME:
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MATERIALS	MACHINERY	EQUIPMENT	TOOLS

<b>Procedures</b>
<p>Teacher:</p> <ul style="list-style-type: none"> <li>• Establishes objectives and importance of both statements for the companies.</li> <li>• Demonstrates methods to develop the analysis of the working capital and statement of change in the financial position based on the working capital.</li> <li>• Illustrates the use of the electronic spreadsheet or an accounting program as a tool for the accounting control working capital.</li> <li>• Explains the importance of the internship program in the companies.</li> </ul>

<b>RECOMMENDED CHECKLIST</b>	<b>Date:</b>		
Student's name: _____			
Instructions: These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.			
<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Rightly lists objectives and importance of both statements for the companies.			
Adequately applies methods to develop the analysis of the working capital and statement of change of the financial position based on the working capital.			
Appropriately uses the electronic spreadsheet or an accounting program as a tool for the accounting control working capital.			
Effectively participates in encountered experiences while executing tasks in the company.			

OBSERVATIONS:

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Resolve cases that involve the use of cash flow and statement of change in the financial position based on the working capital.	Resolves cases that involve the use of cash flow and statements of change in the financial position based on the working capital.	Lists objectives and importance of both statements for the companies.	Knowledge	Rightly lists objectives and importance of both statements for the companies.
		Applies methods to develop the analysis of the working capital and statements of change in the financial position based on the working capital.	Product	Adequately applies methods to develop the analysis of the working capital and statements of change in the financial position based on the working capital.
Use the spreadsheet or an accounting program to record and control working capital.	Uses the spreadsheet or an accounting program to record and control working capital.	Uses the electronic spreadsheet or an accounting program as a tool for the accounting control working capital.	Product	Appropriately uses the electronic spreadsheet or an accounting program as a tool for the accounting control working capital.
Apply skills, abilities and knowledge concerning working capital in a company of the surrounding area.	Applies skills, abilities and knowledge concerning working capital in a company of the surrounding area.	Participates in encountered experiences while executing tasks in the company.	Product	Effectively participates in encountered experiences while executing tasks in the company.

## TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

### GENERAL DATA

Title: Leasing contracts.

Purpose: Analyzes accountably the leasing contracts.

Competency Level: Basic

### UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly comments the concept, classification and characteristics of the types of leasing contracts.	Specific
Rightly prepares digital amortization table for a leasing contract.	Specific
Adequately elaborates the accounting records for the leasing contracts.	Specific

### Competency elements

References	Title of the element
1 - 2	Analyzes accountable leasing contracts, according to national standards.

### Performance Criteria:

Uses records for leasing contracts on operations and capital for two individuals that intervene in the contract, according to the laws.

**Application field:**

Category	Class
Services	Provision of Technical Education Services.

**Product Evidence:**

Prepares digital amortization table for a leasing contract.  
Elaborates accounting records for the leasing contracts.

**Knowledge Evidence:**

Comments the concept, classification and characteristics of the types of leasing contracts.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Accounting	Grade: Twelfth
Study Block: Leasing Contracts	Time: 40 hours
Purpose: Analyzes accounting for leasing contracts.	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Use records for the leasing contracts on operations and capital for two individuals that intervene in the contract, according to the laws.	<p>Leasing contract</p> <ul style="list-style-type: none"> <li>- Concepts</li> <li>- Characteristics</li> </ul> <p>Types of leasing contracts:</p> <ul style="list-style-type: none"> <li>• Operation</li> <li>• Capital (Leasing)</li> <li>• Financing option</li> <li>• Direct sale</li> </ul> <p>Amortization table for a leasing contract.</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Identifies the concept, classification and characteristics of leasing contracts types.</li> <li>• Prepares digital amortization table for a leasing contract.</li> <li>• Creates accounting records for the leasing contracts.</li> </ul>	<ul style="list-style-type: none"> <li>• Ability to be open to new challenges and innovations.</li> </ul>	<ul style="list-style-type: none"> <li>• Uses records for the leasing contracts on operations and capital for two individuals that intervene in the contract, according to the laws.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Accounting record for a leasing contract:</p> <ul style="list-style-type: none"> <li>• Operation           <ul style="list-style-type: none"> <li>• Lessor</li> <li>• Lessee</li> </ul> </li> <li>• Capital           <ul style="list-style-type: none"> <li>• Lessor</li> <li>• Lessee</li> </ul> </li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Comments the concept, classification and characteristics of types of leasing contracts.</li> <li>• Prepares digital amortization table for a leasing contract.</li> <li>• Elaborates accounting records for leasing contracts.</li> </ul>		

<b>PRACTICES AND CHECKLIST</b>			
<b>PRACTICE DEVELOPMENT</b>			
<b>STUDY BLOCK:</b>	<b>PRACTICE No. 1</b>		
Purpose:			
Scenario: Classroom	TIME:		
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

<b>Procedures</b>
<p>Teacher:</p> <ul style="list-style-type: none"> <li>• Identifies the concept, classification and characteristics of types of leasing contracts.</li> <li>• Digital preparation of the amortization table for a leasing contract.</li> <li>• Creates accounting records for leasing contracts.</li> </ul>

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

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Clearly comments the concept, classification and characteristics of the types of leasing contracts.			
Rightly prepares digital amortization table for a leasing contract.			
Adequately elaborates the accounting records for leasing contracts.			

OBSERVATIONS:

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Use records for leasing contracts on operations and capital for two individuals that intervene in the contract, according to the laws.	Uses records for the leasing contracts on operations and capital for two individuals that intervene in the contract, according to the laws.	Comments the concept, classification and characteristics of the types of leasing contracts.	Knowledge	Clearly comments the concept, classification and characteristics of leasing contract types.
		Prepares digital amortization table for a leasing contract.	Product	Rightly prepares digital amortization table for a leasing contract.
		Elaborates accounting records for the leasing contracts.	Product	Adequately elaborates accounting records for the leasing contracts.

## TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

### GENERAL DATA

Title: Financial integrated statements analysis.

Purpose: Analyzes accounting for financial integrated statement.

Competency Level: Basic

### UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Rightly lists financial analysis statements.	Specific
Clearly recognizes tools used to carry out the financial analysis statements.	Specific
Correctly uses financial analysis statements tools.	Specific
Adequately interprets the results obtained from the financial ratios.	Specific

### Competency elements

References	Title of the element
1 - 2	Financial integrated statements analysis, according to national standards.

### Performance Criteria:

Analyzes a company based on the examination of the financial integrated analysis statements.

Application field:

Category	Class
Services	Provision of Technical Education Services.

**Performance Evidence:**

Recognizes tools used to carry out the financial analysis statements.

**Product Evidence:**

Uses financial analysis statements tools.

Interprets results obtained from the financial ratios.

**Knowledge Evidence:**

Lists financial analysis statements.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Accounting	Grade: Twelfth
Study Block: Financial integrated analysis	Time: 50 hours
Purpose: Analyzes accountably the financial integrated statement.	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Analysis of the company based on the examination of the financial integrated analysis statements.	<p>General concept of the Financial Analysis.</p> <p>Conceptual framework for the Financial Analysis:</p> <ul style="list-style-type: none"> <li>• Vertical analysis</li> <li>• Horizontal analysis</li> <li>• Analysis of Trends or of Indexes</li> </ul> <p>Financial ratios:</p> <ul style="list-style-type: none"> <li>• Liquidity</li> <li>• Activity</li> <li>• Profitability</li> <li>• Coverage</li> <li>• Leverage</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Defines financial analysis statements.</li> <li>• Explains tools used to carry out the financial analysis statements.</li> <li>• Applies tools used to execute the financial analysis statements.</li> <li>• Explains results obtained from the financial ratios.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in strengthening the student's analytical ability</li> </ul>	<ul style="list-style-type: none"> <li>• Analyzes the company based on the examination of the financial integrated analysis statements.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Analysis of the leverage and the point of operational and financial equilibrium.</p> <p>Analysis of the structure of the Shareholder's equity.</p> <p>Analysis of the Gross and Net Income:</p> <ul style="list-style-type: none"> <li>• Causes that produce changes in the Gross and Net Income</li> <li>• Departmental Analysis (by areas of responsibility).</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Lists financial analysis statements.</li> <li>• Recognizes tools used to carry out the financial analysis statements.</li> <li>• Uses financial analysis statements tools.</li> <li>• Interprets results obtained from the financial ratios.</li> </ul>		

<b>PRACTICES AND CHECKLIST</b>	
<b>PRACTICE DEVELOPMENT</b>	
<b>STUDY BLOCK:</b>	<b>PRACTICE No. 1</b>
Purpose:	
Scenario: Classroom	TIME:

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

<b>Procedures</b>
<p>Teacher:</p> <ul style="list-style-type: none"> <li>• Defines financial analysis statements.</li> <li>• Explains different tools used to carry out the financial analysis statements.</li> <li>• Applies tools used to execute the financial analysis statements.</li> <li>• Explains results obtained from the financial ratios.</li> </ul>

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

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Rightly lists financial analysis statements.			
Clearly recognizes tools used to carry out the financial analysis statements.			
Correctly uses financial analysis statements tools.			
Adequately interprets results obtained from the financial ratios.			

OBSERVATIONS:

### CRITERIA FOR COMPETENCY ASSESSMENT

<b>LEARNING RESULTS</b>	<b>PERFORMANCE CRITERIA</b>	<b>EVIDENCE</b>	<b>TYPE</b>	<b>EVIDENCE OF SUFFICIENCIES</b>
Analyzes the company based on the examination of the financial integrated analysis statements.	Analyzes the company based on the examination of the financial integrated analysis statements.	Lists the financial analysis statements.	Knowledge	Rightly lists financial analysis statements.
		Recognizes the tools used to carry out the financial analysis statements.	Performance	Clearly recognizes tools used to carry out the financial analysis statements.
		Uses financial analysis statements tools.	Product	Correctly uses financial analysis statements tools.
		Interprets the results obtained from the financial ratios.	Product	Adequately interprets the results obtained from the financial ratios.

# BUSINESS MANAGEMENT

# BUSINESS MANAGEMENT

## DESCRIPTION

The subject Area of Business Management, which requires 4 hours per week, is made up of two study block:

- Quality Customer Service: allows the student to learn to work in a team executing his or her tasks with excellence. In addition, the student will acquire the necessary knowledge and skills to provide excellence in customer service.
- Occupational Health: promotes the development of abilities and skills for preventing risk situations or accidents at work.

## GENERAL OBJECTIVES

Develop in the student the necessary knowledge, abilities and skills to:

- Execute his or her tasks with excellence, through teamwork and by providing an excellent customer service.
- . Apply fundamental concepts related to occupational health in the accounting field.

**BUSINESS MANAGEMENT  
DISTRIBUTION OF THE STUDY BLOCK**

<b>Study Block</b>	<b>Name</b>	<b>Time</b>	<b>Estimated time in weeks</b>
I	Quality Customer Service	60	15
II	Occupational Health	40	10
	<b>TOTAL</b>	100	25

## TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

### GENERAL DATA

Title:	Quality Customer Service
Purpose:	Distinguish quality customer services techniques according to organizational International Standards.
Competency level:	Basic

### UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

	Classification
Clearly lists oral techniques for handling calls.	Specific
Efficiently describes oral techniques on how to treat every caller or to welcome a guest.	Specific
Effectively understands information words to accomplish to task.	Specific
Accurately interprets receiving and handling routing calls.	Specific
Specifically identify specifications about the service mentality on a clerk.	Specific
Precisely selects oral techniques about service mentality keys.	Specific
Clearly understands specific details from conversations or texts about how to say hello.	Specific
Efficiently performs situations applying service mentality keys.	Specific
Clearly list oral techniques about screening and probing calls.	Specific
Accurately comprehends by listening how to determine caller needs.	Specific
Efficiently performs role plays.	Specific
Effectively understands specifications about basic telephone skill	Specific
Accurately distinguishes three part greeting in every call	Specific
Clearly identifies guidelines about how to transfer and holding a call.	Specific
Precisely describes specifications about handling of complaint callers.	Specific
Exactly summarizes the ASAP Technique used to handle irate callers	Specific
Restates tips about handling irate callers.	Specific
Efficiently interprets how to handle the irate caller activity.	Specific
Effectively lists oral techniques forbidden and positive phrases.	Specific
Clearly identifies phrases which should be avoided on the phone.	Specific
Accurately performs role plays using of positive phrases activity.	Specific

Clearly understands specifications about communication styles.	Specific
Effectively recognizes characteristics of proactive clerk.	Specific
Accurately performs role plays proactive customer service activities.	Specific
Clearly describes coaching as a management supervisory function.	Specific
Precisely restates Four Cs model for effective coach.	Specific
<u>Accurately performs activities with specific details about primary skills of an effective coach.</u>	Specific
Clearly Identifies six common errors made by employees who deal with customers in person or by telephone.	Specific
Accurately applies six cardinal rules of customer service.	Specific
Clearly performs activities with techniques for avoiding errors on the job.	Specific
Precisely identifies four critical elements of effective telephone communication managing to ensure courtesy in business telephone contacts.	Specific
Clearly understands specifications about the elements of effective telephone communications.	Specific
Effectively performs role plays about curt to courteous activity.	Specific
Clearly understands specifications about a person on the phone.	Specific
Precisely identifies oral techniques "What is wrong with this picture."	Specific
Clearly explains how to give our customers satisfactory telephone attention.	Specific
Efficiently recognizes emotional leakage.	Specific
Precisely identifies types of emotional leakages and its occurrence in the workplace.	Specific
Exactly performs how to avoid emotional leakage in telephone conversations.	Specific
Accurately recalls the relationship between the companies internal telephone techniques and its total customer	Specific
Effectively practices oral techniques about how to handle ourselves like customers to each other.	Specific
Efficiently dramatizes how we are customers to each other.	Specific
Exactly identifies common mistakes made by people attempting to communicate with customers who have a foreign accent.	Specific
Clearly understands specifications about how to deal with the foreign accent.	Specific
Precisely describes six reasons why voice mail is superior to traditional written methods of taking messages.	Specific
Efficiently practices techniques leaving messages on voice mail.	Specific
Clearly describes six reasons why voice mail is superior to traditional written methods of taking messages.	Specific
Accurately practices techniques leaving messages on voice mail.	Specific
Efficiently restates the importance of attitude and creativity in providing high quality customer service.	Specific
Exactly performs high quality customer services using the telesales tips from A to Z.	Specific

## COMPETENCY ELEMENTS

Reference	Title of the Element
3 – 1	Apply quality customer service techniques according to international organizations.

## PERFORMANCE CRITERIA

- Applies techniques which maximize effectiveness in receiving and handling routing calls.
- Provides excellent service and competitive edge to the organization.
- Applies techniques for improving effectiveness as a listener.
- Applies proper telephone techniques in providing excellent service to customers.
- Solves handing complaint callers by providing excellent service.
- Recognizes positive phrases and others which should be avoided on the phone.
- Applies techniques to be proactive with customers by telephone or personal.
- Applies the four step model for effective coaching.
- Recognizes effective strategies or techniques for avoiding errors on the job.
- Develops effective telephone communication and state the courteous techniques.
- Identifies oral techniques about what's wrong with this picture.
- Applies specific techniques which are effective in preventing emotional leakage.
- Recognizes between the companies' internal telephone techniques and customer service.
- Applies at least one effective alternative technique for avoiding mistakes.
- Practices six techniques on how to leave an effective voice mail message.
- Provides high quality customer services using the telesales tips from A to Z.

Category  
Services

Class  
Provision of Technical Education Services

## KNOWLEDGE EVIDENCE

Lists oral techniques for handling calls.

Describes oral techniques on how to treat every caller or to welcome a guest.

Lists oral techniques about screening and probing calls.

Identifies guidelines about how to transfer and holding a call.

Describes specifications about handling complaint callers.

Restates tips about handling irate callers.

Lists oral techniques forbidden and positive phrases.

Understands specifications about communication styles.

Describes coaching as a management supervisory function.

Identifies six common errors made by employees who deal with customers in person or by telephone.

Identifies four critical elements of effective telephone communication managing to ensure courtesy in business telephone contacts.

Understands specifications about elements of effective telephone communications.

Understands specifications about the person on the phone.

Identifies oral techniques "What is wrong with this picture."

Identifies types of emotional leakages and its occurrence in the workplace.

Recalls the relationship between the companies internal telephone techniques and its total customer service.

Identifies common mistakes made by people attempting to communicate with customers who have a foreign accent.

Understands specifications about how to deal with the foreign accent

Restates the importance of attitude and creativity in providing high quality customer service.

## PERFORMANCE EVIDENCE

Understands information words to accomplish the task.

Selects oral techniques about service mentality keys.

Comprehends by listening how to determine caller needs.

Understands specific details from conversations or texts about how to say hello.

Understands specifications about basic telephone skills.

Summarizes the ASAP Technique used to handle irate callers.  
Identifies phrases which should be avoided on the phone.  
Recognizes characteristics of proactive clerk.  
Restates Four Cs model for effective coach.  
Performs activities with techniques for avoiding errors on the job.  
Explains how to give our customers satisfactory telephone attention.  
Recognizes emotional leakage.  
Practices oral techniques about how to handle ourselves like customers to each other.  
Describes six reasons why voice mail is superior to traditional written methods of taking messages

#### **PRODUCT EVIDENCE**

Interprets receiving and handling routing calls.  
Performs situations applying service mentally keys.  
Performs role plays using of positive phrases in activities.  
Interprets how to handle the irate caller activities.  
Performs role plays proactive customer service activities.  
Performs activities with specific details about primary skills of an effective coach.  
Applies six cardinal rules of customer service.  
Performs role plays about curt to courteous activity.  
Performs how to avoid emotional leakage in telephone conversations.  
Dramatizes how we are customers to each other.  
Practices techniques leaving messages on voice mail.  
Performs high quality customer services using the telesales tips from A to Z.

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 1 Attitude

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
1. Apply techniques which maximize effectiveness in receiving and handling routing calls.	<ul style="list-style-type: none"> <li>• Quality Customer Service definition.</li> <li>• Receiving and handling routing calls clasification.</li> <li>• Techniques for handling and receiving routing calls.</li> <li>• Routing calls office topics.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Describes oral techniques for handling calls.</li> <li>• Explains oral techniques on how to treat every caller as a welcome guest.</li> <li>• States information words to accomplish to task.</li> <li>• Illustrates receiving and handling routing calls.</li> </ul>	<ul style="list-style-type: none"> <li>• Order and discipline</li> </ul>	<ul style="list-style-type: none"> <li>• Applies techniques which maximize effectiveness in receiving and handling routing calls</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Techniques:</p> <ul style="list-style-type: none"> <li>• How to treat every caller as a welcome guest:</li> <li>• First impressions last</li> <li>• Speak clearly</li> <li>• Acknowledge your caller's request</li> <li>• Avoid carry over conversations</li> <li>• Speed is not success</li> <li>• Hold on</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Lists oral techniques for handling calls.</li> <li>• Describes oral techniques on how to treat every caller as a welcome guest.</li> <li>• Understands information words to accomplish the task.</li> <li>• Interprets receiving and handling routing calls.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 2 How to say Hello

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
2. Provide excellent service and competitive edge to the organization .	<ul style="list-style-type: none"> <li>• Service mentality definition.</li> <li>• Customer definition.</li> <li>• Customers classification.</li> </ul> <p>Service Mentally Keys:</p> <ul style="list-style-type: none"> <li>• Speaking appropriately</li> <li>• Understanding ideas.</li> <li>• Personal questions</li> <li>• Formal and informal office conversations.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Explains specifications about the service mentality on a clerk.</li> <li>• Labels oral techniques about service mentality keys.</li> <li>• Defines specific details from conversations or texts about how to say hello.</li> <li>• Organizes service mentally situations.</li> </ul>	<ul style="list-style-type: none"> <li>• Order and discipline</li> </ul>	<ul style="list-style-type: none"> <li>• Provides excellent service and competitive edge to the organization.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Skills for a better clerk in customer service:</p> <ul style="list-style-type: none"> <li>• Empathy</li> <li>• Enthusiasm</li> <li>• Ownership</li> <li>• Responsibility</li> <li>• Adaptability</li> <li>• Balance</li> <li>• Resiliency</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Identifies specifications about the service mentality on a clerk.</li> <li>• Selects oral techniques about service mentality keys.</li> <li>• Understands specific details from conversations or texts about how to say hello.</li> <li>• Performs situations applying service mentality keys.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 3 Call screening and probing

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
3. Apply techniques for improving effectiveness as a listener.	<p>Call screening and probing :</p> <ul style="list-style-type: none"> <li>• Do not interrupt</li> <li>• Give verbal feedback clues.</li> <li>• Always have paper and pen or pencil by every phone</li> <li>• Ask the correct questions.</li> <li>• Gather the right information</li> <li>• Never Argue.</li> <li>• Personal questions</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Explains oral techniques about screening and probing calls.</li> <li>• Shows through plays and conversations how to determine caller needs.</li> <li>• Prepares caller needs activities.</li> </ul>	<ul style="list-style-type: none"> <li>• Order and discipline</li> </ul>	<ul style="list-style-type: none"> <li>• Applies techniques for improving effectiveness as a listener.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Determining Caller Needs:</p> <ul style="list-style-type: none"> <li>• Make up your mind</li> <li>• Welcome words</li> <li>• Concentrate</li> <li>• Lead, do not push</li> <li>• Hearing what they say</li> <li>• Every call is not worthy</li> <li>• Let them hear you listening</li> <li>• Objectivity</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Lists oral techniques about screening and probing calls.</li> <li>• Comprehends by listening how to determine caller needs.</li> <li>• Performs role plays determining caller needs activity.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 4 Call transfer and holding

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
4. Apply proper telephone techniques in providing excellent service to customers.	<p>Basic Telephone Skills:</p> <ul style="list-style-type: none"> <li>• Answering to business call.</li> <li>• Putting to caller on hold</li> <li>• Monogramming the call</li> <li>• Avoiding excuses</li> <li>• Giving the caller your undivided attention</li> <li>• Giving spoken feedback signals</li> <li>• Taking accurate messages</li> <li>• Controlling the conversation</li> <li>• Avoiding mouth noises</li> <li>• Leaving a good last impression.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Describes specifications about the basic telephone skills.</li> <li>• States three part greeting in every call.</li> <li>• Expresses guidelines about how to transfer and hold a call.</li> </ul>	<ul style="list-style-type: none"> <li>• Order and discipline</li> </ul>	<ul style="list-style-type: none"> <li>• Applies proper telephone techniques in providing excellent service to customers.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Three part greeting</p> <ul style="list-style-type: none"> <li>• Begin with a pleasant Buffer</li> <li>• Follow with the name of a company</li> <li>• End with your name</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Understands specifications about the basic telephone skills.</li> <li>• Distinguishes three part greeting in every call.</li> <li>• Identifies guidelines about how to transfer and hold a call.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 5 Handing complaint callers

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
5. Solve handling complaint callers by providing excellent service.	<p>Handling complaint callers</p> <ul style="list-style-type: none"> <li>• Complaint cases</li> <li>• Irate callers definitions</li> <li>• Tips about how to handle irate callers.</li> <li>• The ASAP Technique</li> <li>• Apologize</li> <li>• Sympathize</li> <li>• Accept responsibility</li> <li>• Prepare to help</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Defines specifications about handling of complaint callers.</li> <li>• Explains the ASAP Technique used to handle irate callers.</li> <li>• Distinguishes tips about handling irate callers.</li> <li>• Shows how to handle irate caller activity.</li> </ul>	<ul style="list-style-type: none"> <li>• Order and discipline</li> </ul>	<ul style="list-style-type: none"> <li>• Solves handling complaint callers by providing excellent service.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Tips about handling of irate callers.</p> <ul style="list-style-type: none"> <li>• Do not hang up</li> <li>• Do not be rude</li> <li>• Help</li> <li>• Handle the problem</li> <li>• Ask personal questions.</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Describes specifications about handling of complaint callers.</li> <li>• Summarizes the ASAP Technique used to handle irate callers</li> <li>• Restates tips about handling irate callers.</li> <li>• Interprets how to handle the irate caller activity.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 6 How do your customers picture you

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
6. Recognize positive phrases and others which should be avoided on the phone.	<p>Forbidden phrases</p> <ul style="list-style-type: none"> <li>• I don't Know</li> <li>• We can't do that</li> <li>• You will have to.</li> <li>• Just a second</li> <li>• No</li> <li>• Positives phrases</li> <li>• Let me check</li> <li>• Here is what we can do</li> <li>• You will need to</li> <li>• Are you able to hold</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Identifies oral techniques about forbidden and positive phrases.</li> <li>• Recognizes phrases which should be avoided on the phone.</li> <li>• Demonstrates effective application of positive phrases activity.</li> </ul>	<ul style="list-style-type: none"> <li>• Order and discipline</li> </ul>	<ul style="list-style-type: none"> <li>• Recognizes positive phrases and others which should be avoided on the phone.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Techniques:</p> <ul style="list-style-type: none"> <li>Think before you answer.</li> <li>Offer a positive solution</li> <li>Wait for a response</li> <li>Don't start with a negative</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Lists oral techniques forbidden and positive phrases.</li> <li>• Identifies phrases which should be avoided on the phone.</li> <li>• Performs role plays using positive phrases activities.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 7 Communication styles

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
7. Apply techniques to be proactive with customers by telephone or in person	Proactive with customers Proactive definition Customer service definition	<b>Teacher:</b> <ul style="list-style-type: none"> <li>• Explains specifications about communication styles.</li> <li>• Identifies characteristics of proactive clerk.</li> <li>• Shows proactive customer service activities.</li> </ul>	<ul style="list-style-type: none"> <li>• Order and discipline</li> </ul>	<ul style="list-style-type: none"> <li>• Apply techniques to be proactive with customers by telephone or in person</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	Characteristics of proactive clerk <ul style="list-style-type: none"> <li>• Be confident</li> <li>• Build rapport</li> <li>• Always smile</li> <li>• Always be friendly</li> <li>• Give the customer a choice.</li> <li>• Exceed the customer expectations</li> </ul>	<u>Student:</u> <ul style="list-style-type: none"> <li>• Understands specifications about communication styles.</li> <li>• Recognizes characteristics of proactive clerk.</li> <li>• Performs role plays about proactive customer service activities.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 8 Delivering Coaching, receiving and giving

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
8. Apply the four step model for effective coaching	<p>Management supervisory function.</p> <ul style="list-style-type: none"> <li>• Four Cs model for effective coaching.</li> <li>• Concurrence, counseling , commitment, congratulations or continuation definitions.</li> <li>• training definition</li> <li>• coaching definition</li> <li>• effective coach definition</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Defines coaching as a management supervisory function.</li> <li>• Understands Four Cs model for effective coach.</li> <li>• Shows specific details about primary skills of an effective coach.</li> </ul>	<ul style="list-style-type: none"> <li>• Order and discipline</li> </ul>	<ul style="list-style-type: none"> <li>• Applies the four step model for effective coaching.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	Primary skills of an effective coach. <ul style="list-style-type: none"> <li>• Training, coaching and counseling</li> <li>• The four Cs model</li> <li>• Primary skills of an effective coach</li> <li>• Two styles of connecting employee performance</li> <li>• The skills of asking effective questions</li> <li>• Four types of common questions</li> <li>• Skills of effective listening</li> <li>• Nonverbal feedback</li> <li>• Positive and negative position</li> <li>• Directive feedback</li> <li>• Non directive feedback</li> <li>• Why ask questions?</li> </ul>	<u>Student:</u> <ul style="list-style-type: none"> <li>• Describes coaching as a management supervisory function.</li> <li>• Restates Four Cs model for effective coach.</li> <li>• Performance activities with specific details about the primary skills of an effective coach.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 9. Hearing is not listening

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
9. Recognize effective strategies or techniques for avoiding errors on the job.	<ul style="list-style-type: none"> <li>• Six common errors made by employees who deal with customers.</li> <li>• Techniques for avoiding errors on the job.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Defines six common errors made by employees who deal with customers in person or by telephone.</li> <li>• Presents six cardinal rules of customer service.</li> <li>• Prepares activities with techniques for avoiding errors on the job.</li> </ul>	<ul style="list-style-type: none"> <li>• Respect for social and Cultural background of different people.</li> </ul>	<ul style="list-style-type: none"> <li>• Recognizes effective strategies or techniques for avoiding errors on the job.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Techniques:</p> <p><i>Six Cardinal Rules of customer Service:</i></p> <ul style="list-style-type: none"> <li>• People come before paperwork</li> <li>• Do not rush callers</li> <li>• Be friendly before you know who it is.</li> <li>• Do not be too busy to be nice</li> <li>• Do not use military language on civilians</li> <li>• You're Welcome</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Identifies six common errors made by employees who deal with customers in person or by telephone.</li> <li>• Applies six cardinal rules of customer service.</li> <li>• Performs activities about techniques for avoiding errors on the job.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service : 10 Telephone Courtesy

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
10. Develop effective telephone communication and state the courteous techniques.	<ul style="list-style-type: none"> <li>• Business Friendly customer service tips:           <ul style="list-style-type: none"> <li>• Offering more than the minimum</li> <li>• Make yourself a star every time.</li> <li>• Each call is unique</li> <li>• Be Business Friendly. Don't argue</li> <li>• Responds appropriately to the caller's comments.</li> </ul> </li> <li>• Elements of effective telephone communications.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Describes four critical elements of effective telephone communication which must be actively managed to ensure courtesy in business telephone contacts.</li> <li>• State specifications about the elements of effective telephone communications.</li> <li>• Shows from curt to courteous activity.</li> </ul>	<ul style="list-style-type: none"> <li>• Respect for social and Cultural background of different people .</li> </ul>	<ul style="list-style-type: none"> <li>• Develops effective telephone communication and state the courteous techniques.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>From Curt to Courteous:</p> <ul style="list-style-type: none"> <li>• Be tactful</li> <li>• Voice</li> <li>• Tone of Voice</li> <li>• Words Used</li> <li>• Listener's Perception</li> <li>• Business Friendly Service</li> <li>What Is It?</li> <li>• Avoid De-Sensitization</li> <li>• Solve the Problem</li> <li>• Show Empathy</li> <li>• Smile</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Identifies four critical elements of effective telephone communication which must be actively managed to ensure courtesy in business telephone contacts.</li> <li>• Understands specifications about the elements of effective telephone communications.</li> <li>• Performs role plays from curt to courteous activity.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 11. What is wrong with the picture?

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
11. Identify oral techniques about what's wrong with this picture.	<p><i>What's Wrong With this Picture:</i></p> <ul style="list-style-type: none"> <li>• The person or the Phone?</li> <li>• Help Desk?</li> <li>• Bad Rap Department</li> <li>• Have a Nice Day</li> <li>• Getting Mad at Peter taking it Out on Paul</li> <li>• Call Down</li> <li>• Board – Bored Operator</li> <li>• An Honest Mistake</li> <li>• Excuse Me Could I Get some Help? Who Cares?</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Labels specifications about the person on the phone</li> <li>• Describes oral techniques “What is wrong with this picture”.</li> <li>• Illustrates how to give our customers satisfactory telephone attention.</li> </ul>	<ul style="list-style-type: none"> <li>• Respect for social and Cultural background of different people.</li> </ul>	<ul style="list-style-type: none"> <li>• Identifies oral techniques about what's wrong with this picture.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p><b>Techniques to give the customer satisfactory telephone attention:</b></p> <ul style="list-style-type: none"> <li>• Smile and give immediate acknowledgment when a customer walks up and you're on the phone.</li> <li>• Show empathy</li> <li>• Handle the situation when a customer calls with a problem.</li> <li>• Stay positive with comments about your company.</li> <li>• Customers deserve your full attention.</li> <li>• Remember your problems are not the customer's. Don't let your negative emotions leak over to your customers.</li> <li>• Never order your customers to calm down.</li> <li>• Use the proper techniques for handling irate callers.</li> </ul>	<u>Student:</u> <ul style="list-style-type: none"> <li>• Understands specifications about the person on the phone</li> <li>• Identifies oral techniques "What is wrong with this picture".</li> <li>• Explains how to give our customers satisfactory telephone attention.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 12 Emotional Leakage

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
12. Apply specific techniques which are effective in preventing emotional leakage.	<p>Techniques which are effective in preventing emotional leakage.</p> <ul style="list-style-type: none"> <li>• Shifting emotional gears</li> <li>• Smile before you pick up the phone</li> <li>• Callers can hear your smile even when they can't see it</li> <li>• A phony smile is better than a real frown</li> <li>• Leaving a good last impression</li> <li>• Take a deep breath</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Defines emotional leakage.</li> <li>• Distinguishes different types of emotional leakages and its occurrence in the workplace.</li> <li>• Explains how to avoid emotional leakage in telephone conversations.</li> </ul>	<ul style="list-style-type: none"> <li>• Respect for social and Cultural background of different people.</li> </ul>	<ul style="list-style-type: none"> <li>• Applies specific techniques which are effective in preventing emotional leakage.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
		<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Recognizes emotional leakage.</li> <li>• Identifies types of emotional leakages and its occurrence in the workplace.</li> <li>• Performs how to avoid emotional leakage in telephone conversations.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 13 We are customers to each others.

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
13. Recognize between the companies' internal telephone techniques and customer service.	<ul style="list-style-type: none"> <li>• Companies internal telephone techniques and its total customer service.</li> <li>Techniques:           <ul style="list-style-type: none"> <li>• Courteous, friendly, professional treatment.</li> <li>• Take the initiative.</li> <li>• Greet the caller with a pleasant buffer.</li> <li>• Ask don't demand.</li> <li>• Politeness is never out of style.</li> <li>• Take pride in your work</li> <li>• Don't make or take calls anonymously</li> </ul> </li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• States the relationship between the companies internal telephone techniques and its total customer service.</li> <li>• Explains oral techniques about how to handle ourselves like customers to each other.</li> <li>• Shows how we are customers to each other.</li> </ul>	<ul style="list-style-type: none"> <li>• Respect for social and Cultural background of different people</li> </ul>	<ul style="list-style-type: none"> <li>• Recognizes between the companies' internal telephone techniques and customer service.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>• Know your Customers, Inside and Out</li> <li>• For whom the phone rings</li> <li>• A matter of Manner</li> <li>• The name Game</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Recalls the relationship between the companies internal telephone techniques and its total customer service.</li> <li>• Practices oral techniques about how to handle ourselves like customers to each other.</li> <li>• Dramatizes how we are customers to each other.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 14. How do deal with the foreign accent.

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
14. Apply at least one effective alternative technique for avoiding mistakes.	<ul style="list-style-type: none"> <li>• Foreign accent definition.</li> <li>    Tips to avoid mistakes dealing with the foreign:</li> <li>• Let customers know you want to help.</li> <li>• Ask the customer to repeat if the message is not clear.</li> <li>• Encourage the customer to take his/ her time</li> <li>• Speak clearly without raising your voice</li> <li>• It's never okay to be rude to a customer.</li> <li>• Anticipate the special needs of your customers.</li> </ul>	<p><b>Teacher:</b></p> <ul style="list-style-type: none"> <li>• Specifies common mistakes made by people attempting to communicate with customers who have a foreign accent.</li> <li>• Explains specifications about how to deal with the foreign accent.</li> <li>• Shows specific details from conversations about how to deal with the foreign accent.</li> </ul>	<ul style="list-style-type: none"> <li>• Respect for social and Cultural background of different people</li> </ul>	<ul style="list-style-type: none"> <li>• Applies at least one effective alternative technique for avoiding mistakes.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
		<p><b>Student:</b></p> <ul style="list-style-type: none"> <li>• Identifies common mistakes made by people attempting to communicate with customers who have a foreign accent.</li> <li>• Understands specifications about how to deal with the foreign accent.</li> <li>• Performs specific details from conversations about how to deal with the foreign accent.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 15 Escape from voice mail jail

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
15. Practice six techniques on how to leave an effective voice mail message.	<ul style="list-style-type: none"> <li>• Define voice mail?</li> <li>• What is a voice mail jail?</li> </ul> <p>Techniques:</p> <ul style="list-style-type: none"> <li>• Customers can call and place orders even when you are out of the office</li> <li>• Automated attendant</li> <li>• Save time and paper</li> <li>• Give name and department</li> <li>• Always be friendly</li> <li>• Never leave bad news messages on voice mail.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Describes six reasons why voice mail is superior to traditional written methods of taking messages.</li> <li>• Shows techniques leaving messages on voice mail.</li> </ul>	<ul style="list-style-type: none"> <li>• Respect for social and Cultural background of different people</li> </ul>	<ul style="list-style-type: none"> <li>• Practice six techniques on how to leave an effective voice mail message.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Escape from Voice Mail Jail:</p> <ul style="list-style-type: none"> <li>• What people like/ dislike about voice mail</li> <li>• Why voice mail?</li> <li>• The Greeting</li> <li>• Leaving Messages on voice mail</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Describes six reasons why voice mail is superior to traditional written methods of taking messages.</li> <li>• Practices techniques leave Messages on voice mail.</li> </ul>		

**Sector:** Commercial and Services

**Program:** Accounting

**Subject Area:** Business Management

**Study Block:** Quality Customer Service: 16 **Telesales tips from A to Z**

**Grade:** Twelfth

**Time:** 4 hours

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
16. Provide high quality customer services using the telesales tips from A to Z.	<p><b>Telesales Tips from A to Z :</b></p> <ul style="list-style-type: none"> <li>• <b>A</b> = Actitude</li> <li>• <b>B</b> = Benefits</li> <li>• <b>C</b> = Closing</li> <li>• <b>D</b> = Details</li> <li>• <b>E</b> = Echo questions</li> <li>• <b>F</b> = Finish the day ready to begin</li> <li>• <b>G</b> = Greetings</li> <li>• <b>H</b> = Humor</li> <li>• <b>I</b> = Irritates</li> <li>• <b>J</b> = Jerry's pet peeve</li> <li>• <b>K</b> = Know your objective</li> <li>• <b>L</b> = Let's</li> <li>• <b>M</b> = Monogram the call</li> <li>• <b>N</b> = Naturally Inquisitive</li> <li>• <b>O</b> = One word answers</li> <li>• <b>P</b> = Practice being positive</li> <li>• <b>Q</b> = Qualifying</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• States the importance of attitude and creativity in providing high quality customer service.</li> <li>• Shows high quality customer services using the telesales tips from A to Z.</li> </ul>	<ul style="list-style-type: none"> <li>• Respect for social and Cultural background of different people</li> </ul>	<ul style="list-style-type: none"> <li>• Provides high quality customer services using the telesales tips from A to Z.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING / LEARNING STRATEGIES	VALUES AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>• <b>R</b> = Rejection</li> <li>• <b>S</b> = Smile</li> <li>• <b>T</b>= Tone of Voice</li> <li>• <b>U</b> = Understanding needs</li> <li>• <b>V</b> = Vary your responses</li> <li>• <b>W</b> = Weak, Wimpy Words</li> <li>• <b>X</b> = X out these credibility busters</li> <li>• <b>Y</b> = You buy or they buy</li> <li>• <b>Z</b> = Be Creative</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Restates the importance of attitude and creativity in providing high quality customer service.</li> <li>• Performs high quality customer services using the telesales tips from A to Z.</li> </ul>		

**PRACTICES AND CHECKLISTS**

**PRACTICE DEVELOPMENT**

**STUDY BLOCK:**

**PRACTICE No. 1**

Purpose:

Scenario: classroom and workshop

Time:

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

## PROCEDURES

Teacher:

- Describes oral techniques for handling calls.
- Explains oral techniques on how to treat every caller as a welcome guest.
- States information words to accomplish the task.
- Illustrates receiving and handling routing calls.
- Explains specifications about the service mentality on a clerk.
- Labels oral techniques about service mentality keys.
- Defines specific details from conversations or texts about how to say hello.
- Organizes service mentally situations.
- Explains oral techniques about screening and probing calls.
- Shows role plays conversations, and how to determine caller needs.
- Prepares determining caller needs activity.
- Describes specifications about basic telephone skills.
- States three parts greeting in every call.
- Expresses guidelines about how to transfer and hold a call.
- Defines specifications about handling of complaint callers.
- Explains the ASAP Technique used to handle irate callers.
- Distinguishes tips about handling irate callers.
- Shows how to handle the irate caller activity.
- Identify oral techniques about forbidden and positive phrases.
- Recognizes phrases which should be avoided on the phone.
- Demonstrates effective application of positive phrases activity.
- Explains specifications about communication styles.
- Identifies characteristics of proactive clerk.
- Shows proactive customer service activities.
- Defines coaching as a management supervisory function.
- Understands Four Cs model for effective coach.
- Shows specific details about primary skills of an effective coach.

<b>PRACTICE AND CHECKLIST</b>		
<b>PRACTICE DEVELOPMENT</b>		
Student's Name:		

**Instructions:**

These criteria will verify student performance by observation.  
Write an "X" in the column, that best describes student performance.

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Clearly lists oral techniques for handling calls.			
Efficiently describes oral techniques on how to treat every caller as a welcome guest.			
Effectively understands information words to accomplish the task.			
Accurately interprets receiving and handling routing calls.			
Specifically identify specifications about the service mentality on a clerk.			
Precisely selects oral techniques about service mentality keys.			
Clearly understands specific details from conversations or texts about how to say hello.			
Efficiently performs situations applying service mentality keys.			
Clearly lists oral techniques about screening and probing calls.			
Accurately comprehends by listening how to determine caller needs.			
Efficiently performs role plays determining caller needs activity.			
Effectively distinguishes three part greeting in every call			
Clearly identifies guidelines about how to transfer and hold a call.			
Precisely describes specifications about handling complaint callers.			
Exactly summarizes the ASAP Technique used to handle irate callers			
Clearly restates tips about handling irate callers.			
Efficiently interprets how to handle the irate caller activities.			
Effectively lists oral techniques forbidden and positive phrases.			

<b>PRACTICE AND CHECKLIST</b> <b>PRACTICE DEVELOPMENT</b>			
Student's Name:			
Instructions: These criteria will verify student performance by observation. Write an "X" in the column, that best describes student performance.			
DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Clearly identifies phrases which should be avoided on the phone. Accurately performs role plays using of positive phrases activity. Clearly understands specifications about communication styles. Effectively recognizes characteristics of proactive clerk. Accurately performs role plays proactive customer service activities. Clearly describes coaching as a management supervisory function. Precisely restates Four Cs model for effective coach. Accurately perform activities with specific details about primary skills of an effective coach.			

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
1. Apply techniques which maximize effectiveness in receiving and handling routing calls.	Applies techniques which maximize effectiveness in receiving and handling routing calls.	Lists oral techniques for handling calls.  Describes oral techniques on how to treat every caller as a welcome guest.  Understands information words to accomplish the task.	Knowledge  Knowledge  Performance	Clearly lists oral techniques for handling calls.  Efficiently describes oral techniques on how to treat every caller as a welcome guest.  Effectively understands information words the accomplish to task.
		Interprets receiving and handling routing calls.  Identifies specifications about the service mentality on a clerk.	Product  Knowledge	Accurately interprets receiving and handling routing calls.  Specifically identifies specifications about the service mentality on a clerk.

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
2. Provide excellent service and competitive edge to the organization.	Provides excellent service and competitive edge to the organization.	Selects oral techniques about service mentality keys.	Performance	Precisely selects oral techniques about service mentality keys.
		Understands specific details from conversations or texts about how to say hello.	Performance	Clearly understands specific details from conversations or texts about how to say hello.
		Performs situations applying service mentality keys.	Product	Efficiently performs situations applying service mentality keys.

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
3. Apply techniques for improving effectiveness as a listener.	Applies techniques for improving effectiveness as a listener.	Lists oral techniques about screening and probing calls.	Knowledge	Clearly lists oral techniques about screening and probing calls.
		Comprehends by listening how to determine caller needs.	Performance	Accurately comprehends by listening how to determine caller needs.
		Performs role plays determining caller needs activity.	Product	Efficiently performs role plays determining caller needs activity.
4. Apply proper telephone techniques in providing excellent service to customers.	Applies proper telephone techniques in providing excellent service to customers.	Understands specifications about the basic telephone skills.	Performance	Effectively understands specifications about the basic telephone skills.
		Distinguishes three part greeting in every call.	Knowledge	Accurately distinguishes three part greeting in every call.
		Identifies guidelines about how to transfer and hold a call.	Knowledge	Clearly identifies guidelines about how to transfer and hold a call.

## CRITERIA FOR COMPETENCY ASSESSMENT

<b>LEARNING RESULTS</b>	<b>PERFORMANCE CRITERIA</b>	<b>EVIDENCE</b>	<b>TYPE</b>	<b>EVIDENCE OF SUFFICIENCIES</b>
5.Solve handling complaint callers by providing excellent service.	Solves handling complaint callers by providing excellent service.	Describes specifications about handling complaint callers.	Knowledge	Precisely describes specifications about handling complaint callers.
		Summarizes the ASAP Technique used to handle irate callers	Performance	Exactly summarizes the ASAP Technique used to handle irate callers
.		Restates tips about handling irate callers.	Knowledge	Clearly restates tips about handling irate callers.
		Interprets how to handle the irate caller activity.	Product	Effectively interprets how to handle the irate caller activity.

## CRITERIA FOR COMPETENCY ASSESSMENT

<b>LEARNING RESULTS</b>	<b>PERFORMANCE CRITERIA</b>	<b>EVIDENCE</b>	<b>TYPE</b>	<b>EVIDENCE SUFFICIENCIES</b>
6. Recognize positive phrases and others which should be avoided on the phone.	Recognizes positive phrases and others which should be avoided on the phone.	Lists oral techniques forbidden and positive phrases.	Knowledge	Effectively lists oral techniques forbidden and positive phrases.
		Identifies phrases which should be avoided on the phone.	Performance	Clearly identifies phrases which should be avoided on the phone.
7. Apply techniques to be proactive with customers by telephone or personal.	Applies techniques to be proactive with customers by telephone or personal.	Performs role plays using positive phrases activities.	Product	Accurately performs role plays using positive phrases activities.
		Understands specifications about communication styles.	Knowledge	Clearly understands specifications about communication styles.
		Recognizes characteristics of a proactive clerk.	Performance	Effectively recognizes characteristics of a proactive clerk.
		Performs role plays about proactive customer service activities.	Product	Accurately performs role plays about proactive customer service activities.

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE SUFFICIENCIES
8. Apply the four step model for effective coaching.	Applies the four step model for effective coaching.	<p>Describes coaching as a management supervisory function.</p> <p>Restates four Cs model for effective coach.</p> <p>Performance activities with specific details about the primary skills of an effective coach.</p>	<p>Knowledge</p> <p>Performance</p> <p>Product</p>	<p>Clearly describes coaching as a management supervisory function.</p> <p>Precisely restates four Cs model for effective coach.</p> <p>Accurately performance activities with specific details about the primary skills of an effective coach.</p>

## TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

### GENERAL DATA

Title: Occupational Health  
Purpose: Application of fundamental concepts related to occupational health in the accounting field.  
Competition level: Basic

### UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Properly explains contributions of occupational health through historical development.	Specific
Clearly identifies main concepts related to occupational health.	Specific
Appropriately differentiates between occupational illness and professional disease.	Specific
Clearly infers the importance of occupational health in the workplace.	Specific
Correctly describes primary and immediate causes of accidents.	Specific
Appropriately differentiates primary and immediate causes in real work situations.	Specific
Clearly recognizes primary and secondary causes and their importance in the prevention of accidents.	Specific
Clearly identifies unsafe conditions in the work environment associated with information technology.	Specific
Rightly defines the concepts of wastes and garbage.	Specific
Clearly identifies types of wastes and garbage.	Specific
Clearly identifies methods for the management and elimination of wastes and garbage.	Specific
Appropriately uses forms of managing wastes originated from computers.	Specific
Properly explains the importance of the use of symbols and demarcation of risk areas.	Specific
Rightly illustrates the uses of symbology and demarcation areas in the work environment.	Specific
Appropriately differentiates colors according to their use.	Specific
Clearly applies procedures for demarcation of dangerous areas and access roads.	Specific
Clearly identifies basic principles for the storing and transporting of materials and equipment.	Specific
Clearly identifies basic principles for storage and transportation of materials and equipment.	Specific

Title	Classification
Properly explains measures that should be taken to lift loads.	Specific
Clearly uses appropriate techniques to lift objects.	Specific
Correctly defines concepts related to fire-related accidents.	Specific
Clearly identifies methods to prevent fire-related accidents in the work environment.	Specific
Properly explains methods of accidents prevention in the workplace.	Specific
Appropriately demonstrates the use of portable equipment for fire extinction.	Specific
Properly explains basic concepts associated with each one of the agents.	Specific
Correctly classifies different causal agents of occupational illnesses.	Specific
Clearly recognizes consequences of each one of the agents.	Specific
Appropriately recognizes importance of control of agents for prevention of occupational illnesses.	Specific
Properly explains the concept of workload.	Specific
Clearly differs among physical and mental load.	Specific
Successfully describes consequences of physical and mental workload on people and productivity.	Specific
Appropriately recommends methods to prevent excessive physical and mental workload.	Specific
Clearly identifies electric risks and the possible injuries that they cause.	Specific
Clearly recognizes effects of electricity upon contact with the human body.	Specific
Correctly relates the accounting field with the main sources of risk.	Specific
Rightly recommends ways to prevent accidents.	Specific
Correctly enumerates the laws and regulations in the field of occupational health.	Specific
Properly summarizes the most important aspects of Law 6727, General Regulation of Occupational Safety and Regulation of Commissions of Occupational Health.	Specific
Clearly illustrates application of some articles with real situations related to the accounting field.	Specific

### Competency Elements

Reference	Title of the element
3 – 1	Application of fundamental concepts related to occupational health in accounting field.

**Performance criteria:**

- Describes main concepts and specific aspects of occupational health.
- Illustrates the importance of security in accident prevention.
- Applies basic norms for waste elimination management.
- Evaluates the importance of danger area signals and access paths.
- Applies security norms in diverse activities to prevent accidents in workplaces.
- Distinguishes causes and effects of accidents caused by fire; as well as preventive methods in workplaces.
- Distinguishes types of agents to which one is exposed in the work environment associated with accounting.
- Applies different techniques to prevent work overload effects.
- Applies different techniques to prevent electric risks.
- Describes regulations of occupational health in the accounting field.

**Application Field:**

Category	Class
Services	Provision of Technical Education Services.

**Performance Evidence:**

- Differentiates between occupational illness and professional disease.
- Infers the importance of occupational health in the workplace
- Differentiates primary and immediate causes in real work situations
- Uses forms of managing wastes originated from computers.
- Explains the importance of the use of symbols and demarcation of risk areas.
- Illustrates the uses of symbology and demarcation areas in the work environment.
- Differentiates colors according to their use.
- Explains measures that should be taken to lift loads.
- Explains methods of accidents prevention in the workplace
- Explains basic concepts associated with each one of the agents.
- Classifies different causal agents of occupational illnesses.
- Recognizes consequences of each one of the agents.
- Recognizes importance of control of agents for prevention of occupational illnesses.
- Differs among physical and mental load.

Recognizes effects of electricity upon contact with the human body.  
Relates the field of accounting with the main sources of risk.  
Summarizes the most important aspects of Law 6727, General Regulation of Occupational Safety and Regulation of Commissions of Occupational Health.  
Illustrates application of some articles with real situations related to the accounting field.

**Knowledge Evidence:**

Explains contributions of occupational health through historical development.  
Identifies main concepts related to occupational health.  
Describes primary and immediate causes of accidents.  
Identifies unsafe conditions in the work environment associated with information technology.  
Defines the concepts of wastes and garbage.  
Identifies the types of wastes and garbage.  
Identifies methods for the management and elimination of wastes and garbage.  
Uses forms of managing wastes originated from computers.  
Identifies basic principles for the storing and transporting of materials and equipment.  
Identifies basic principles for storage and transportation of materials and equipment.  
Defines concepts related to fire-related accidents.  
Identifies methods to prevent fire-related accidents in the work environment.  
Explains the concept of workload.  
Describes consequences of physical and mental workload on people and productivity.  
Identifies electric risks and the possible injuries that they cause.  
Enumerates the laws and regulations in the field of occupational health.

**Product Evidence:**

- Recognizes primary and secondary causes and their importance in the prevention of accidents.
- Applies procedures for demarcation of dangerous areas and access roads.
- Uses appropriate techniques to lift objects.
- Demonstrates the use of portable equipment for fire extinction.
- Recommends methods to prevent excessive physical and mental workload.
- Recommends ways to prevent accidents.

Sector: Commercial and Services	Program: Accounting
Subject Area: Business Management	Grade: Tenth
Study block: Occupational Health	Time: 40 hours
Purpose: Application of fundamental concepts related to occupational health in accounting field.	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Describe concepts and specific aspects of Occupational Health.	<p>Historical development of occupational health</p> <ul style="list-style-type: none"> <li>• Concept of:</li> <li>• Work.</li> <li>• Health.</li> <li>• Occupational Health.</li> <li>• Risk of work.</li> <li>• Accidents</li> <li>• Occupational disease.</li> <li>• Professional disease.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Describes historical facts related to occupational health and the basic concepts related to occupational health.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Explains the contributions of Occupational Health through historical development and the basic concepts related to occupational health.</li> </ul>	<ul style="list-style-type: none"> <li>• Awareness about consequences of our actions.</li> </ul>	<ul style="list-style-type: none"> <li>• Describes concepts and specific aspects of Occupational Health.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
2. Illustrate the importance of security in accident prevention.	<p>Primary causes:</p> <ul style="list-style-type: none"> <li>• Physical or psychological Stress</li> <li>• Mental or psychological stress</li> <li>• Lack of Motivation</li> <li>• Others.</li> </ul> <p>Immediate causes:</p> <ul style="list-style-type: none"> <li>• Operate equipment without authorization.</li> <li>• Failure to risk warming.</li> <li>• Using appropriate equipment incorrectly.</li> <li>• Lifting objects without an appropriate technique.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Differentiates primary and immediate causes in real situations at work.</li> <li>• Evaluates preventive measures taken in the work environment.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Differentiates primary and immediate causes in real work situations.</li> <li>• Identifies unsafe conditions in the work environment associated with information technology.</li> </ul>	<ul style="list-style-type: none"> <li>• Awareness about the consequences of our actions.</li> </ul>	<ul style="list-style-type: none"> <li>• Illustrates the importance of security in accident prevention.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>• Make jokes, to play among other</li> <li>• Others</li> <li>• Insecure conditions</li> <li>• Workplaces with little space</li> <li>• Deficiencies in warning systems and signals.</li> <li>• Disorder or lack of cleaning in the workspaces</li> <li>• Dangerous environmental conditions</li> </ul>			
3. Apply basic norms for waste elimination management.	<p>Order and cleanliness in the prevention of accidents.</p> <p>Wastes:</p> <ul style="list-style-type: none"> <li>• Concept</li> <li>• Types</li> <li>• Elimination and managing.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Identifies the types of wastes and garbage.</li> <li>• Illustrates different forms of managing the wastes originated from computers.</li> </ul>	<ul style="list-style-type: none"> <li>• Awareness about the consequences of our actions.</li> </ul>	<ul style="list-style-type: none"> <li>• Applies basic norms for waste elimination management.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<b>Garbage:</b> <ul style="list-style-type: none"> <li>• Concept</li> <li>• Types</li> <li>• Classification</li> <li>• Elimination and managing.</li> </ul>	<u>Student:</u> <ul style="list-style-type: none"> <li>• Identifies the types of wastes and garbage.</li> <li>• Uses forms of managing wastes originated from computers.</li> </ul>		
4. Evaluate the importance of danger area signals and access paths.	<ul style="list-style-type: none"> <li>• Symbols and danger signs.</li> <li>• Demarcation of machines, risk areas and safety roads.</li> <li>• Normalization of colors.</li> <li>• Importance of colors in safety.</li> <li>• Colors that are used: red, orange, blue, violet, white, black or gray.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Defines the concept and importance of cleanliness, wastes and garbage.</li> <li>• Interprets colors according to their use.</li> <li>• Evaluates the danger areas and roads access in the workplace.</li> </ul>	<ul style="list-style-type: none"> <li>• Awareness about the consequences of our actions.</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluates the importance of danger area signals and access paths.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<u>Student:</u> <ul style="list-style-type: none"> <li>Explains the importance of the use of symbols and demarcation of risk areas.</li> <li>Differentiates colors according to their use.</li> <li>Applies procedures for demarcation of dangerous areas and access roads.</li> </ul>		
5. Apply security norms in diverse activities to prevent accidents in workplaces.	<ul style="list-style-type: none"> <li>Material storage and equipment</li> <li>Material transportation</li> <li>Proper lifting Techniques</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>Defines storage concepts, transportation and lift materials and equipment.</li> <li>Uses appropriate techniques to lift objects.</li> </ul>	<ul style="list-style-type: none"> <li>Awareness about the consequences of our actions.</li> </ul>	<ul style="list-style-type: none"> <li>Applies security norms in diverse activities to prevent accidents in workplaces.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<u>Student:</u> <ul style="list-style-type: none"> <li>Identifies basic principles for the storing and transporting of materials and equipment.</li> <li>Uses appropriate techniques to lift objects.</li> </ul>		
6. Distinguish causes and effects of accidents caused by fire; as well as preventive methods in workplaces.	Accidents caused by fire. Concepts of: <ul style="list-style-type: none"> <li>Igneology</li> <li>Fire</li> <li>Ignition</li> <li>Flames</li> <li>Fumes</li> <li>Flammable</li> <li>Methods to prevent fire-related accidents.</li> <li>Portable equipment (extinguishers):</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>Explains concepts and the importance of fire-related accidents prevention during work activity.</li> </ul> <u>Student:</u> <ul style="list-style-type: none"> <li>Defines concepts related to fire-related accidents.</li> </ul>	<ul style="list-style-type: none"> <li>Aware about consequences of our actions.</li> </ul>	<ul style="list-style-type: none"> <li>Distinguishes causes and effects of accidents caused by fire; as well as preventive methods in workplaces.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>Classification and types.</li> <li>General rules for the use of extinguisher.</li> </ul> <p>Fire extinguisher equipment.</p>			
7. Distinguish types of chemical agents associated with accounting science to which the student is exposed in workplaces.	<p>Types of chemical Agent :</p> <ul style="list-style-type: none"> <li>Types of agents:</li> <li>Physical</li> <li>Chemical</li> <li>Biological</li> <li>Ergonomic.</li> <li>Exposure:</li> <li>Time</li> <li>Intensity</li> <li>Airing:</li> <li>Concept</li> <li>Importance</li> <li>Local and general airing.</li> <li>Illumination:</li> <li>Concept</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>Recognizes the basic concepts associated with each one of the agents.</li> </ul> <u>Student:</u> <ul style="list-style-type: none"> <li>Explains basic concepts associated with each one of the agents.</li> </ul>	<ul style="list-style-type: none"> <li>Awareness about the consequences of our actions.</li> </ul>	<ul style="list-style-type: none"> <li>Distinguishes types of chemical agents associated with accounting science to which the student is exposed in workplaces.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>• Importance</li> <li>• Main variables of the illumination</li> <li>• Size of the object.</li> <li>• Shine and contrast</li> <li>• Visual sharpness</li> <li>• Noise:</li> <li>• Mechanics of audition</li> <li>• Properties of noise</li> <li>• Physiological effects of noise</li> <li>• Means of noise control</li> </ul>			
8. Apply different techniques to prevent work overload effects.	<p>Work overload effects</p> <p>Concept of:</p> <ul style="list-style-type: none"> <li>• Workload</li> <li>• Fatigue</li> <li>• Stress</li> <li>• Physical load</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Illustrates consequences of physical and mental workload on people.</li> </ul>	<ul style="list-style-type: none"> <li>• Aware about the consequences of our actions.</li> </ul>	<ul style="list-style-type: none"> <li>• Applies different techniques to prevent work overload effects.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<u>Student:</u> <ul style="list-style-type: none"> <li>Recommends methods to prevent excessive physical and mental workload.</li> </ul>		
9. Apply different techniques to prevent electric risks.	<b>Electric risks</b> <ul style="list-style-type: none"> <li>Injury provoked by electricity</li> <li>The electric current and the human body.</li> <li>Effects of contact with electricity:</li> <li>Chemical</li> <li>Caloric</li> <li>Nervous system</li> <li>Sources of risk:</li> <li>Cables and extensions</li> <li>Connections and facilities</li> <li>Electric equipment</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>Identifies sources of electric risks and the possible effects.</li> <li>Describes effects that electricity can cause upon contact with the human body.</li> <li>Illustrates with real situations the sources of risk and consequences.</li> </ul>	<ul style="list-style-type: none"> <li>Awareness about the consequences of our actions.</li> </ul>	<ul style="list-style-type: none"> <li>Applies different techniques to prevent electric risks.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<u>Student:</u> <ul style="list-style-type: none"> <li>Identifies electric risks and the possible injuries that they cause.</li> <li>Recognizes effects of electricity upon contact with the human body.</li> <li>Relates the field of computer science with the main sources of risk.</li> </ul>		
10. Describe regulations of occupational health in accounting field.	<p>Law 6727 about risks of work:</p> <ul style="list-style-type: none"> <li>The workers' rights</li> <li>The workers' obligations</li> <li>The boss's obligations</li> <li>General Regulation of Occupational Safety</li> <li>Regulation Commissions of Occupational Health</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>Describes regulations of occupational health in accounting field.</li> </ul> <u>Student:</u> <ul style="list-style-type: none"> <li>Recognizes regulations of occupational health in accounting field.</li> </ul>	<ul style="list-style-type: none"> <li>Aware about the consequences of our actions.</li> </ul>	<ul style="list-style-type: none"> <li>Describes regulations of occupational health in accounting field.</li> </ul>

## PRACTICES AND RUBRICS

## DEVELOPMENT PRACTICE

**STUDY BLOCK:** Occupational Health

**PRACTICE Nº 1**

Purpose:

Scenario: Classroom

TIME:

MATERIALS	MACHINERY	EQUIPMENT	TOOLS

## Procedures

Teacher:

- Describes historical facts related to occupational health.
- Defines basic concepts related to occupational health.
- Differentiates occupational illnesses from professional illnesses.
- Illustrates real situations with different concepts related to occupational health.
- Describes primary causes of accidents.
- Differentiates the primary and immediate causes in real situations at work.
- Analyzes the primary and secondary causes and their importance in the prevention of accidents.
- Evaluates preventive measures taken in the work environment.
- Defines the concept and importance of cleanliness and order.
- Defines the concepts of wastes and garbage.
- Identifies the types of wastes and garbage.
- Identifies methods for the management and elimination of wastes and garbage.
- Illustrates different forms of managing the wastes originated from computers.
- Defines symbology concepts, signposting and demarcation of safety areas.
- Illustrates the uses of symbology and demarcation areas in the work environment.
- Interprets colors according to their use.
- Evaluates the danger areas and roads access in the workplace.
- Defines storage concepts, transportation and lift materials and equipment.
- Identifies basic principles for storage and transportation of materials and equipment.
- Explains measures that should be taken to lift loads.
- Uses appropriate techniques to lift objects.
- Explains concepts and the importance of fire-related accidents prevention during work activity.
- Describes methods to prevent fire-related accidents in the work environment.
- Analyzes and locates specifications needed to use basic equipment to combat fires.
- Illustrates correct use of the equipment.

## Procedures

Teacher:

- Explains basic concepts associated with each one of the agents.
- Classifies different types of causal agents of occupational illnesses.
- Identifies control means for each one of the agents.
- Explains the importance of the control of agents for prevention of occupational illnesses.
- Defines concepts related to workload.
- Distinguishes between physical and mental load.
- Illustrates consequences of physical and mental workload on people.
- Discusses recommendations to prevent excessive physical and mental workload.
- Identifies sources of electric risks and the possible effects.
- Describes effects that electricity can cause upon contact with the human body.
- Illustrates with real situations the sources of risk and consequences.
- Compares issues studied with the accounting field.
- Mentions the most important elements in each law or regulation.
- Discusses selected articles for each one of the documents.
- Analyzes cases to apply the law and regulations in the accounting field.

<b>RECOMMENDED CHECKLIST</b>	<b>Date:</b>
Student's name:	

**Instructions:** These criteria will verify student performance by observation. Write an "X" in the column that best describes each student performance.

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Properly explains contributions of occupational health through historical development.			
Clearly identifies main concepts related to occupational health.			
Appropriately differentiates between occupational illness and professional disease.			
Clearly infers the importance of occupational health in the workplace.			
Correctly describes primary and immediate causes of accidents.			
Appropriately differentiates primary and immediate causes in real work situations.			
Clearly recognizes primary and secondary causes and their importance in the prevention of accidents.			
Clearly identifies unsafe conditions in the work environment associated with information technology.			
Rightly defines the concepts of wastes and garbage.			
Clearly identifies types of wastes and garbage.			
Clearly identifies methods for the management and elimination of wastes and garbage.			
Appropriately uses forms of managing wastes originated from computers.			
Properly explains the importance of the use of symbols and demarcation of risk areas.			
Rightly illustrates the uses of zymology and demarcation areas in the work environment.			
Appropriately differentiates colors according to their use.			

DEVELOPMENT	YES	NOT YET	NOT APPLICABLE
Clearly applies procedures for demarcation of dangerous areas and access roads.			
Clearly identifies basic principles for the storing and transporting of materials and equipment.			
Clearly identifies basic principles for storage and transportation of materials and equipment.			
Properly explains measures that should be taken to lift loads.			
Clearly uses appropriate techniques to lift objects.			
Correctly defines concepts related to fire-related accidents.			
Clearly identifies methods to prevent fire-related accidents in the work environment.			
Properly explains methods of accidents prevention in the workplace.			
Appropriately demonstrates the use of portable equipment for fire extinction.			
Properly explains basic concepts associated with each one of the agents.			
Correctly classifies different causal agents of occupational illnesses.			
Clearly recognizes consequences of each one of the agents.			
Appropriately recognizes importance of control of agents for prevention of occupational illnesses.			
Properly explains the concept of workload.			
Clearly differs among physical and mental load.			
Successfully describes consequences of physical and mental workload on people and productivity.			
Appropriately recommends methods to prevent excessive physical and mental workload.			
Clearly identifies electric risks and the possible injuries that they cause.			
Clearly recognizes effects of electricity upon contact with the human body.			
Correctly relates the accounting field with the main sources of risk.			
Rightly recommends ways to prevent accidents.			
Correctly enumerates the laws and regulations in the field of occupational health.			
Properly summarizes the most important aspects of Law 6727, General Regulation of Occupational Safety and Regulation of Commissions of Occupational Health.			
Clearly illustrates application of some articles with real situations related to the accounting field.			

OBSERVATIONS:

## CRITERIA FOR COMPETENCY ASSESSMENT

<b>LEARNING RESULTS</b>	<b>PERFORMANCE CRITERIA</b>	<b>EVIDENCE</b>	<b>TYPE</b>	<b>EVIDENCE OF SUFFICIENCIES</b>
Describe main concepts and specific aspects of Occupational Health.	Describes main concepts and specific aspects of Occupational Health.	Explains contributions of occupational health through historical development.	Knowledge	Properly explains contributions of occupational health through historical development.
		Identifies main concepts related to occupational health.	Knowledge	Clearly identifies main concepts related to occupational health.
		Differentiates between occupational illness and professional disease.	Performance	Appropriately differentiates between occupational illness and professional disease.
		Infers the importance of occupational health in the workplace.	Performance	Clearly infers the importance of occupational health in the workplace.

## CRITERIA FOR COMPETENCY ASSESSMENT

<b>LEARNING RESULTS</b>	<b>PERFORMANCE CRITERIA</b>	<b>EVIDENCE</b>	<b>TYPE</b>	<b>EVIDENCE OF SUFFICIENCIES</b>
Illustrate the importance of security in accident prevention	Illustrates the importance of security in accident prevention	Describes primary and immediate causes of accidents.	Knowledge	Correctly describes primary and immediate causes of accidents.
		Differentiates primary and immediate causes in real work situations	Performance	Appropriately differentiates primary and immediate causes in real work situations.
		Recognizes primary and secondary causes and their importance in the prevention of accidents.	Product	Appropriately differentiates primary and immediate causes in real work situations.
		Identifies unsafe conditions in the work environment associated with information technology.	Knowledge	Clearly identifies unsafe conditions in the work environment associated with information technology.

## CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Apply basic norms for waste elimination management.	Applies basic norms for waste elimination management.	Defines the concepts of wastes and garbage.	Knowledge	Rightly defines the concepts of wastes and garbage.
		Identifies the types of wastes and garbage.	Knowledge	Clearly identifies types of wastes and garbage.
		Identifies methods for the management and elimination of wastes and garbage.	Knowledge	Clearly identifies methods for the management and elimination of wastes and garbage.
		Uses forms of managing wastes originated from computers.	Performance	Appropriately uses forms of managing wastes originated from computers.
Evaluate the importance of danger area signals and access paths	Evaluates the importance of danger area signals and access paths	Explains the importance of the use of symbols and demarcation of risk areas.	Performance	Properly explains the importance of the use of symbols and demarcation of risk areas.
		Illustrates the uses of symbology and demarcation areas in the work environment.	Performance	Rightly illustrates the uses of symbology and demarcation areas in the work environment.
		Differentiates colors according to their use.	Performance	Appropriately differentiates colors according to their use.
		Applies procedures for demarcation of dangerous areas and access roads.	Product	Clearly applies procedures for demarcation of dangerous areas and access roads.

## CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Apply security norms in diverse activities to prevent accidents in workplaces.	Applies security norms in diverse activities to prevent accidents in workplaces.	Identifies basic principles for the storing and transporting of materials and equipment.	Knowledge	Clearly identifies basic principles for the storing and transporting of materials and equipment.
		Identifies basic principles for storage and transportation of materials and equipment.	Knowledge	Clearly identifies basic principles for storage and transportation of materials and equipment.
		Explains measures that should be taken to lift loads.	Performance	Properly explains measures that should be taken to lift loads.
		Uses appropriate techniques to lift objects.	Product	Clearly uses appropriate techniques to lift objects.
Distinguish causes and effects of accidents caused by fire; as well as preventive methods in workplaces.	Distinguishes causes and effects of accidents caused by fire; as well as preventive methods in workplaces.	Defines concepts related to fire-related accidents.	Knowledge	Correctly defines concepts related to fire-related accidents.
		Identifies methods to prevent fire-related accidents in the work environment.	Knowledge	Clearly identifies methods to prevent fire-related accidents in the work environment.
		Explains methods of accidents prevention in the workplace.	Performance	Properly explains methods of accidents prevention in the workplace.
		Demonstrates the use of portable equipment for fire extinction.	Product	Appropriately demonstrates the use of portable equipment for fire extinction.

## CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Distinguish types of chemical agents associated with computer science to which the student is exposed in workplaces.	Distinguishes types of chemical agents associated with computer science to which the student is exposed in workplaces.	Explains basic concepts associated with each one of the agents.	Performance	Properly explains basic concepts associated with each one of the agents.
		Classifies different causal agents of occupational illnesses.	Performance	Correctly classifies different causal agents of occupational illnesses.
		Recognizes consequences of each one of the agents.	Performance	Clearly recognizes consequences of each one of the agents.
		Recognizes importance of control of agents for prevention of occupational illnesses.	Performance	Appropriately recognizes importance of control of agents for prevention of occupational illnesses.
Apply different techniques to prevent work overload effects.	Applies different techniques to prevent work overload effects.	Explains the concept of workload.	Knowledge	Properly explains the concept of workload.
		Differs among physical and mental load.	Performance	Clearly differs among physical and mental load.
		Describes consequences of physical and mental workload on people and productivity.	Knowledge	Successfully describes consequences of physical and mental workload on people and productivity.
		Recommends methods to prevent excessive physical and mental workload.	Product	Appropriately recommends methods to prevent excessive physical and mental workload.

## CRITERIA FOR COMPETENCY ASSESSMENT

<b>LEARNING RESULTS</b>	<b>PERFORMANCE CRITERIA</b>	<b>EVIDENCE</b>	<b>TYPE</b>	<b>EVIDENCE OF SUFFICIENCIES</b>
Apply different techniques to prevent electric risks.	Applies different techniques to prevent electric risks.	Identifies electric risks and the possible injuries that they cause.	Knowledge	Clearly identifies electric risks and the possible injuries that they cause.
		Recognizes effects of electricity upon contact with the human body.	Performance	Clearly recognizes effects of electricity upon contact with the human body.
		Relates the field of accounting with the main sources of risk.	Performance	Correctly relates the accounting field with the main sources of risk.
		Recommends ways to prevent accidents.	Product	Rightly recommends ways to prevent accidents.
Describe regulations of occupational health in the computer science field.	Describes regulations of occupational health in the computer science field.	Enumerates the laws and regulations in the field of occupational health.	Knowledge	Correctly enumerates the laws and regulations in the field of occupational health.
		Summarizes the most important aspects of Law 6727, General Regulation of Occupational Safety and Regulation of Commissions of Occupational Health.	Performance	Properly summarizes the most important aspects of Law 6727, General Regulation of Occupational Safety and Regulation of Commissions of Occupational Health.
		Illustrates application of some articles with real situations related to the accounting field.	Performance	Clearly illustrates application of some articles with real situations related to the accounting field.

# Accounting Tool Decisions

## ACCOUNTING TOOL DECISIONS DESCRIPTION

This subject area offers a space for the theoretical and practical aspects contained in the course so that they can be developed during the 8 hours per week for a total of 200 hours, included in an academic course. It includes the areas of human development known as, cognitive, psychomotor and socio-emotional that interrelate to facilitate the integral formation of the student, through a process of teaching and participative and dynamic knowledge. The program contents that are integrated to this sub area are: Auditing overview, Internal control overview, Budget, Statistics.

To achieve the objectives proposed, in this subject area, a methodology oriented towards diverse and attractive technical experiences is applied and which is scheduled in such a way that the student can develop his or her abilities, skills and positive attitudes to achieve a competitive performance of his or her duties.

The subject area of Auditing Generalities places the student within the context of an auditor, the functions and role of auditing within a business framework, in his or her responsibility of reviewing the controls established by the company and the ethics which he or she must have to execute the tasks in a professional manner.

Budgeting allows the student to acquire the knowledge, abilities and skills to prepare budgets.

Statistics necessary tools are studied to create charts and graphs, in addition to the ability to interpret the information acquired.

### GENERAL OBJECTIVES

- Recognize the importance of Auditing as a result of its applicability in accounting and the importance of the Auditing norms and the accounting principles.
- Applies professional ethics in the auditing function.
- Prepare all types of budgets.
- Create statistical charts and graphs

**DISTRIBUTION OF THE STUDY BLOCK  
ACCOUNTING TOOL DECISIONS**

<b>Study Block</b>	<b>Name</b>	<b>Time</b>	<b>Estimated time in weeks</b>
I	Auditing overview	24	3
II	Internal control overview	56	7
I	Budget	80	10
II	Statistics	40	5
	<b>TOTAL</b>	<b>200</b>	<b>25</b>

## TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

### GENERAL DATA

Title: Auditing

Purpose: Analyzes the auditing overview in the company.

Competency Level: Basic

### UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly enumerates the concept, functions, purpose and importance of an audit.	Specific
Correctly recognizes the position of the auditing department and the characteristic of the auditor's office.	Specific
Properly comments generalities of the private and public accountants' association.	Specific
Effectively distinguishes requisites for the incorporation to the public and private accountants' association.	Specific
Appropriately identifies the principles that regulate the auditor.	Specific
Adequately elaborates a file of documents with their respective indexes.	Specific
Rightly applies the analysis of the internal control in a company.	
Clearly distinguishes the diversity specialties, types and finding of the audit.	Specific
Correctly discriminates the importance of a permanent file.	Specific
Properly interprets the findings of the audit.	Specific
Effectively chooses preventive, automatic and detective control.	

### Competency elements

References	Title of the element
1 - 2	Auditing according to national standards.

**Performance Criteria:**

1. Describes basic aspects that form part of the auditing process and of the auditor.
2. Applies the concept of ethics principles and norms of the audit to resolve the exercises.
3. Describe specialties and types of audit findings.

**Application field:**

Category	Class
Services	Provision of Technical Education Services.

**Performance Evidence:**

1. Recognizes the position of the auditing department and the characteristic of the office of an auditor.
2. Discriminates the importance of a permanent file.
3. Interprets the findings of the audit.
4. Chooses preventive, automatic and detective control.

**Product Evidence:**

1. Elaborates a file of documents with their respective indexes.
2. Applies the IAS for the analysis of the internal control of the company.

**Knowledge Evidence:**

1. Enumerates the concept, functions, purpose and importance of an audit.
2. Comments generalities of the Private and Public Accountants' Association.
3. Distinguishes the requisites for the incorporation to the Public and Private Accountants' Association.
4. Identifies principles that regulate the auditor.
5. Distinguishes diversity specialties, types and finding of the audit.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Accounting decisions tools	Grade: Twelfth
Study Block: Auditing	Time: 24 hours
Purpose: Analyzes auditing in the company.	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Describe basic aspects that form part of the Auditing process and of the Auditor.	<p>Concepts, purposes and importance of the auditing process.</p> <p>Functions carried out by an auditor.</p> <p>Position of the Auditing Department within a company (organization chart).</p> <p>Characteristics of the office of an auditor.</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>Lists the concept, functions, purpose and importance of an audit.</li> <li>Discusses the position of the auditing department and the characteristic of the office of an auditor.</li> </ul>	<ul style="list-style-type: none"> <li>Responsibility in the development of an audit.</li> </ul>	<ul style="list-style-type: none"> <li>Describes basic aspects that form part of the auditing process and of the Auditor.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>1.5 General comments on the Certified Public Accountants' Association of Costa Rica.</p> <p>1.6 Requisites to become a member of the Certified Public Accountants Association of Costa Rica.</p>	<ul style="list-style-type: none"> <li>• Mentions generalities of the Private and Public Accountants' Association.</li> <li>• Identifies requisites for the incorporation to the Public and Private Accountants' Association.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Enumerates the concept, functions, purpose and importance of an audit.</li> <li>• Recognizes the position of the auditing department and the characteristic of the office of an auditor.</li> </ul>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<ul style="list-style-type: none"> <li>Comments generalities of the Private and Public Accountants' Association.</li> <li>Distinguishes requisites for the incorporation to the Public and Private Accountants' Association.</li> </ul>		
2. Apply the concepts of ethical principles and norms of the audit to resolve the exercises.	2.1 Ethical principles governing the auditor: <ul style="list-style-type: none"> <li>Professional Ethics.</li> <li>Independence.</li> <li>Integrity.</li> <li>Objectivity.</li> <li>Professional competence and due care.</li> <li>Confidentiality.</li> <li>Professional conduct.</li> </ul>	<b>Teacher:</b> <ul style="list-style-type: none"> <li>Explains the principles that regulate the auditor.</li> <li>Prepares a file of documents with their respective indexes.</li> <li>Uses the IAS for the Analysis of the Internal Control of the company.</li> </ul>	<ul style="list-style-type: none"> <li>Responsibility in the development of the audit.</li> </ul>	<ul style="list-style-type: none"> <li>Applies concepts of ethical principles and norms of the audit to resolve the exercises.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Technical standards. 2.2 Documents of reference (working papers). <ul style="list-style-type: none"> <li>• International Auditing Standards (IAS) Terms of the Auditing practice (IAS 210).</li> <li>• Quality control for the Audit practice (IAS 220).</li> <li>• Documentation (IAS 230).</li> <li>• Fraud and errors (IAS 240).</li> <li>• Consideration of the laws and regulations in auditing financial statements (IAS 250).</li> </ul>	<u>Student:</u> <ul style="list-style-type: none"> <li>• Identifies principles that regulate the auditor.</li> <li>• Elaborates a file of documents with their respective indexes.</li> <li>• Applies the IAS for the analysis of the internal control of the company.</li> </ul>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>• Planning (IAS 300).</li> <li>• Knowledge of the business (IAS 310).</li> <li>• Relative importance of the Audit (IAS 320).</li> <li>• Risk evaluation and Internal control (IAS 400).</li> <li>• Evidence of the Audit (IAS 500).</li> <li>• Initial exercise. Opening balances (IAS 510).</li> <li>• Analytical procedures (IAS 520).</li> <li>• Sampling of the audit (IAS 530).</li> <li>• Using the work of another (IAS 600).</li> <li>• Topic 610: Consideration of the Internal Auditing effort (IAS 10).</li> </ul>			

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>Topic 700: The findings of the auditor on the Financial Statements (IAS 13).</li> <li>Declaration 5: Particular considerations in the auditing process of small businesses.</li> </ul>			
3. Describe specialties and types of audit findings.	Specialties of the auditing process: Financial. Operative. Administrative. Taxes. Systems. Specialties. Types of audits: Internal and external	<b>Teacher:</b> <ul style="list-style-type: none"> <li>Describes diversity specialties, types and finding of the audit.</li> <li>Fosters the importance of a permanent file.</li> <li>Illustrates findings of the audit.</li> <li>Diagrams preventive, automatic and detective control.</li> </ul>	<ul style="list-style-type: none"> <li>Responsibility in the development of the audit.</li> </ul>	<ul style="list-style-type: none"> <li>Describes specialties and types of audit findings.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	Permanent file: Knowledge of the company. Constitution. Laws. Regulations. Working papers.  Findings of the audit: Clean. Exceptions. Negative. Inhibited.  Preventive, Automatic and Detective Control.	<u>Student:</u> <ul style="list-style-type: none"> <li>Distinguishes diversity specialties, types and finding of the audit.</li> <li>Discriminates the importance of a permanent file.</li> <li>Interprets findings of the audit.</li> <li>Chooses preventive, automatic and detective control.</li> </ul>		

<b>PRACTICES AND CHECKLIST</b>			
<b>PRACTICE DEVELOPMENT</b>			
<b>STUDY BLOCK:</b>	<b>PRACTICE No. 1</b>		
Purpose:			
Scenario: Classroom	TIME:		
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

<b>Procedures</b>
<p>Teacher:</p> <ul style="list-style-type: none"> <li>• Lists the concept, functions, purpose and importance of an audit.</li> <li>• Discusses the position of the auditing department and the characteristic of the office of an auditor.</li> <li>• Mentions generalities of the Private and Public Accountants' Association.</li> <li>• Identifies requisites for the incorporation to the Public and Private Accountants' Association.</li> <li>• Mentions generalities of the Private and Public Accountants' Association.</li> <li>• Identifies requisites for the incorporation to the Public and Private Accountants' Association.</li> <li>• Explains principles that regulate the auditor.</li> <li>• Prepares a file of documents with their respective indexes.</li> <li>• Uses the IAS for the Analysis of the Internal Control of the company.</li> <li>• Describes diversity specialties, types and finding of the audit.</li> <li>• Fosters the importance of a permanent file.</li> <li>• Illustrates findings of the audit.</li> <li>• Diagrams preventive, automatic and detective control.</li> </ul>

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

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Clearly enumerates the concept, functions, purpose and importance of an audit.			
Correctly recognizes the position of the auditing department and the characteristic of the office of an auditor.			
Properly comments generalities of the private and public accountants' association.			
Effectively distinguishes requisites for the incorporation to the public and private accountants' association.			
Appropriately identifies principles that regulate the auditor.			
Adequately elaborates a file of documents with their respective indexes.			
Rightly applies the analysis of the internal control of the company.			
Clearly distinguishes diversity specialties, types and finding of the audit.			
Correctly discriminates the importance of a permanent file.			
Properly interprets findings of the audit.			
Effectively chooses preventive, automatic and detective control			

**OBSERVATIONS:**

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Describe basic aspects that form part of the auditing process and of the auditor.	Describes basic aspects that form part of the auditing process and of the auditor.	Enumerates the concept, functions, purpose and importance of an audit.	Knowledge	Clearly enumerates the concept, functions, purpose and importance of an audit.
		Recognizes the position of auditing department and the characteristic of the office of an auditor.	Performance	Correctly recognizes the position of auditing department and the characteristic of the office of an auditor.
		Comments generalities of the Private and Public Accountants' Association.	Knowledge	Properly comments generalities of the private and public accountants' association.
		Distinguishes requisites for the incorporation to the Public and Private Accountants' Association.	Knowledge	Effectively distinguishes requisites for the incorporation to the public and private accountants' association.
Apply the concept of Ethics principles and norms of the audit to resolve the exercises.	Applies the concept of Ethics principles and norms of the audit to resolve the exercises.	Identifies principles that regulate the auditor.	Knowledge	Appropriately identifies principles that regulate the auditor.
		Elaborates a file of documents with their respective indexes.	Product	Adequately elaborates a file of documents with their respective indexes.
		Applies the IAS for the analysis of the internal control of the company.	Product	Rightly applies for the analysis of the internal control of the company.

### CRITERIA FOR COMPETENCY ASSESSMENT

<b>LEARNING RESULTS</b>	<b>PERFORMANCE CRITERIA</b>	<b>EVIDENCE</b>	<b>TYPE</b>	<b>EVIDENCE OF SUFFICIENCIES</b>
Describe specialties and the types of audit findings.	Describes specialties and the types of audit findings.	Distinguishes diversity specialties, types and finding of the audit.	Knowledge	Clearly distinguishes diversity specialties, types and finding of the audit.
		Discriminates the importance of a permanent file.	Performance	Correctly discriminates the importance of a permanent file.
		Interprets findings of the audit.	Performance	Properly interprets findings of the audit.
		Chooses preventive, automatic and detective control.	Performance	Effectively chooses preventive, automatic and detective control

## TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

### GENERAL DATA

Title: Internal control.

Purpose: Analyzes the Internal control

Competency Level: Basic

### UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly evokes aspects to be considered in understanding the business.	Specific
Correctly enumerates characteristics of the entity.	Specific
Properly mentions types of risks.	Specific
Effectively illustrates steps to be followed in the evaluation of the risks and their components.	Specific
Appropriately comments the types of internal control.	Specific
Adequately lists objectives of internal control for nominal and real accounts.	Specific
Rightly distinguishes the internal control principles for both types of accounts.	Specific
Clearly lists principles of internal control for the nominal and real accounts.	Specific
Correctly recognizes principles of internal control applied to both types of accounts.	Specific
Properly determines the means to achieve the internal control in corporate accounts.	Specific
Adequately interprets situations concerning the means to achieve a better internal control of the accounts of the company.	Specific
Rightly lists reasons for which the internal control is limited.	Specific
Clearly names limitations to the internal control structure.	Specific
Correctly explains elements to evaluate the structure of internal control in the accounts of the company.	Specific
Correctly choose the documents used to perform the evaluation of the internal control system.	Specific
Properly discriminates each document as may be appropriate in each case.	Specific

**Competency elements**

References	Title of the element
1 - 2	Internal control overview

**Performance Criteria:**

1. Identifies basic characteristic of understanding the business.
2. Recognizes types of risks and controls.
3. Describes objectives of internal control and the real and nominal accounts of the company.
4. Explain principles of internal control in the real and nominal accounts of the company.
5. Recognizes measures to achieve the internal control of the real and nominal accounts of the company.
6. Identifies limitations to the internal control structure in the accounts of the company.
7. Identifies elements to evaluate the internal control structure in the accounts of the company.
8. Recognizes documents used in the evaluation process of the internal control system.

**Application field:**

Category	Class
Services	Provision of Technical Education Services.

**Performance Evidence:**

1. Illustrates steps to be followed in the evaluation of the risks and their components.
2. Recognizes principles of internal control applied to both types of accounts.
3. Determines the means to achieve the internal control in corporate accounts.
4. Interprets situations concerning the means to achieve a better internal control of the accounts of the company.
5. Explains elements to evaluate the structure of internal control in the accounts of the company.
6. Chooses documents used to perform the evaluation of the internal control system.
7. Discriminates each document as may be appropriate in each case.

**Knowledge Evidence:**

1. Evokes aspects to be considered in understanding the business.
2. Enumerates characteristics of the entity.
3. Mentions types of risks.
4. Comments types of internal control.
5. Lists objectives of internal control for nominal and real accounts.
6. Distinguishes internal control principles for both types of accounts.
7. Lists principles of internal control for the nominal and real accounts.
8. Lists reasons for which the internal control is limited.
9. Names limitations to the internal control structure.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Accounting decisions tools	Grade: Twelfth
Study Block: Internal Control overview	Time: 56 hours
Purpose: Analyzes the internal control overview	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Identify the basic characteristics of understanding the business.	<p>Definition of the list of matters to be considered in understanding the business:</p> <ul style="list-style-type: none"> <li>• General economic factors.</li> <li>• The industry, important conditions that affect the business of the client</li> </ul> <p>The entity:</p> <ul style="list-style-type: none"> <li>• Administration and property. Important characteristics</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Lists aspects to be considered in understanding the business.</li> <li>• Recognizes characteristics of the entity.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest improvement of the work.</li> </ul>	<ul style="list-style-type: none"> <li>• Identifies basic characteristics of understanding the business.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>• The general business of the organization. Products, markets, providers, expenses and operations.</li> <li>• Financial performance.</li> <li>• Atmosphere for reports. External influences that affect the administration in the preparation of the financial statements.</li> <li>• Laws that directly affect the company.</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Evokes aspects to be considered in understanding the business.</li> <li>• Enumerates characteristics of the entity.</li> </ul>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
2. Recognize types of risks and controls.	<p>2.1 Different types of risks and their components:</p> <ul style="list-style-type: none"> <li>- Auditing risk</li> <li>- Inherent risk</li> <li>- Control risk</li> <li>- Detection risk</li> <li>- Accounting system</li> <li>- Internal control system.</li> <li>• Control atmosphere.</li> <li>• Control procedures.</li> </ul> <p>Types of Internal control:</p> <ul style="list-style-type: none"> <li>- Administrative</li> <li>- Operational</li> <li>- Financial</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Enumerates types of risks.</li> <li>• Demonstrates steps to be followed in the evaluation of the risks and their components.</li> <li>• Lists the types of internal control.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Mentions types of risk.</li> <li>• Illustrates steps to be followed in the evaluation of the risks and their components.</li> <li>• Comments types of internal control.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in the continuous improvement of the work being executed.</li> </ul>	<ul style="list-style-type: none"> <li>• Recognizes types of risks and controls.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
3. Describe objectives of Internal Control and the real and nominal accounts of a company.	<p>Objectives of internal controls in the real accounts and the nominal accounts of the company:</p> <ul style="list-style-type: none"> <li>• Objectives of internal control: Authorization</li> <li>• Processing and classification of the transactions</li> <li>• Physical safeguarding</li> <li>• Verification and evaluation</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Evokes objectives of internal control for nominal and real accounts.</li> <li>• Describes internal control principles for both types of accounts.</li> </ul> <u>Student:</u> <ul style="list-style-type: none"> <li>• Lists objectives of internal control for nominal and real accounts.</li> <li>• Distinguishes internal control principles for both types of accounts.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in the improvement of the work.</li> </ul>	<ul style="list-style-type: none"> <li>• Describes objectives of Internal Control and the real and nominal accounts of a company.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
4. Explain principles of internal control in the real and nominal accounts of a company.	<p>Principles of internal control:</p> <ul style="list-style-type: none"> <li>• Defined responsibility.</li> <li>• Separation of functions of an incompatible nature.</li> <li>• Separation of the process of each transaction.</li> <li>• Selection of able and trained employees.</li> <li>• Application of continuous tests related to accuracy.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Evokes principles of internal control for the nominal and real accounts.</li> <li>• Identifies principles of internal control applied to both types of accounts.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Lists principles of internal control for the nominal and real accounts.</li> <li>• Recognizes principles of internal control applied to both types of accounts.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in improvement of the work.</li> </ul>	<ul style="list-style-type: none"> <li>• Explains principles of internal control in the real and nominal accounts of a company.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>• Rotation of duties</li> <li>• Bonds (policies).</li> <li>• Instructions in writing.</li> <li>• Use of control accounts.</li> <li>• Use of mechanical equipment with testing devices.</li> <li>• Use of pre-numbered forms.</li> <li>• Avoidance of the use of cash.</li> <li>• Use of the minimum amount of the bank accounts.</li> <li>• Immediate and intact deposits.</li> </ul>			

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
5. Recognize measures to achieve the internal control of the real and nominal accounts of a company.	<p>Measures to achieve the internal control of the accounts of the company.</p> <p>Plan of the organization.</p> <p>Systems for authorization and processing of records.</p> <p>Healthy and safe practices in the execution of the functions.</p> <p>Elements for adequate personnel:</p> <ul style="list-style-type: none"> <li>• Training.</li> <li>• Efficiency.</li> <li>• Ethics.</li> <li>• Retribution.</li> <li>• Supervision.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Explains the means to achieve the internal control in corporate accounts.</li> <li>• Resolves situations concerning the means to achieve a better internal control of the accounts of the company.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Determines the means to achieve the internal control in corporate accounts.</li> <li>• Interprets situations concerning the means to achieve a better internal control of the accounts of the company.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in improvement of the work.</li> </ul>	<ul style="list-style-type: none"> <li>• Recognizes measures to achieve the internal control of the real and nominal accounts of a company.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
6. Identify limitations to the internal control structure in the accounts of a company.	<p>Limitations to the internal control of accounts of the company.</p> <p>About the procedures.</p> <p>Adequate instructions to the personnel.</p> <p>Induction program for the personnel.</p> <p>Cost of internal control versus what is controlled.</p> <p>Expected and unusual operations.</p> <p>Collusion of the personnel</p> <p>Abuses of trust.</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>Establishes reasons for which the internal control is limited.</li> <li>Identifies limitations to the internal control structure.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>Lists reasons for which the internal control is limited.</li> <li>Names limitations to the internal control structure.</li> </ul>	<ul style="list-style-type: none"> <li>Interest in the continuous improvement of the work being executed.</li> </ul>	<ul style="list-style-type: none"> <li>Identifies limitations to the internal control structure in the accounts of a company.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
7. Identify elements to evaluate the internal control structure in the accounts of a company.	<p>Elements to evaluate the internal control structure in accounts of a company.</p> <p>Control environment:</p> <ul style="list-style-type: none"> <li>• Approach of the top.</li> <li>• Management concerning the control.</li> <li>• Organization of the upper level.</li> <li>• Framework for the top management.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Determines elements to evaluate the structure of the internal control in the accounts of the company.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Explains elements to evaluate the structure of internal control in the accounts of the company.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in the improvement of the work.</li> </ul>	<ul style="list-style-type: none"> <li>• Identifies elements to evaluate the internal control structure in the accounts of a company.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Records and Information system (accounting system):</p> <ul style="list-style-type: none"> <li>• Accounting policies</li> <li>• Understanding of the accounting system.</li> <li>• Computerized information system. (CIS)</li> </ul> <p>Control procedures:</p> <ul style="list-style-type: none"> <li>• Authorization for activities and transactions.</li> <li>• Separation of the functions.</li> <li>• Design and use of documents.</li> <li>• Security devices. Evaluation of recorded and reported amounts.</li> </ul>			

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
8. Recognize documents used in the evaluation process of the internal control system.	<p>Documentation used to evaluate the internal control system.</p> <p>Sources of information for the revision of the internal control system:</p> <ul style="list-style-type: none"> <li>• Organization charts.</li> <li>• Catalogues or instruction manuals.</li> <li>• Methods and procedures manuals</li> <li>• Job descriptions.</li> <li>• Interviews with managers and supervisors.</li> <li>• Discussions with the personnel.</li> <li>• Reports, working papers and programs of the audit process that pertain to the internal audit.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Defines documents used to perform the evaluation of the internal control system.</li> <li>• Recognizes each document as may be appropriate in each case.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Choose documents used to perform the evaluation of the internal control system.</li> <li>• Discriminates each document as may be appropriate in each case.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in the improvement of the work.</li> </ul>	<ul style="list-style-type: none"> <li>• Recognizes documents used in the evaluation process of the internal control system.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>•Personal observation.</li> <li>•Visits to the plant and related offices.</li> <li>•Verification of the operations.</li> <li>•Working papers.</li> <li>•Luminous flow line diagrams (block diagram).</li> <li>Condition, cause, effect and recommendations).</li>             Questionnaires:           <ul style="list-style-type: none"> <li>• Principal accounts.</li> <li>• Departments.</li> <li>• Cycles of the business.</li> </ul> </ul>			

<b>PRACTICES AND CHECKLIST</b> <b>PRACTICE DEVELOPMENT</b>			
<b>STUDY BLOCK:</b>	<b>PRACTICE No. 1</b>		
Purpose:			
Scenario: Classroom	TIME:		
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

## Procedures

Teacher:

- Lists aspects to be considered in understanding the business.
- Recognizes characteristics of the entity.
- Enumerates types of risk.
- Demonstrates steps to be followed in the evaluation of the risks and their components.
- Lists types of internal control.
- Evokes objectives of internal control for nominal and real accounts.
- Describes internal control principles for both types of accounts.
- Evokes principles of internal control for the nominal and real accounts.
- Identifies the principles of internal control applied to both types of accounts.
- Explains the means to achieve the internal control in corporate accounts.
- Resolves situations concerning the means to achieve a better internal control of the accounts of the company.
- Establishes reasons for which the internal control is limited.
- Identifies limitations to the internal control structure.
- Determines elements to evaluate the structure of the internal control in the accounts of the company.
- Defines documents used to perform the evaluation of the internal control system.
- Recognizes each document as may be appropriate in each case.

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

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Clearly evokes aspects to be considered in understanding the business.			
Correctly enumerates characteristics of the entity.			
Properly mentions types of risk.			
Effectively illustrates steps to be followed in the evaluation of the risks and their components.			
Appropriately comments types of internal control.			
Adequately lists objectives of internal control for nominal and real accounts.			
Rightly distinguishes the internal control principles for both types of accounts.			
Clearly lists principles of internal control for the nominal and real accounts.			
Correctly recognizes principles of internal control applied to both types of accounts.			
Properly determines the means to achieve the internal control in corporate accounts.			
Adequately interprets the situations concerning the means to achieve a better internal control of the accounts of the company.			
Rightly lists reasons for which the internal control is limited.			
Clearly names limitations to the internal control structure.			
Correctly explains the elements to evaluate the structure of internal control in the accounts of the company.			
Correctly choose the documents used to perform the evaluation of the internal control system.			
Properly discriminates each document as may be appropriate in each case.			

OBSERVATIONS:

## CRITERIA FOR COMPETENCY ASSESSMENT

<b>LEARNING RESULTS</b>	<b>PERFORMANCE CRITERIA</b>	<b>EVIDENCE</b>		<b>TYPE</b>	<b>EVIDENCE OF SUFFICIENCIES</b>
Identify basic characteristic of understanding the business.	Identifies basic characteristic of the business.	Evokes aspects to be considered in the understanding business.		Knowledge	Clearly evokes aspects to be considered in understanding the business.
		Enumerates characteristics of the entity.		Knowledge	Correctly enumerates the characteristics of the entity.
Recognize types of risks and controls.	Recognizes types of risks and controls.	Mentions types of risk.		Knowledge	Properly mentions types of risk.
		Illustrates steps to be followed in the evaluation of the risks and their components.		Performance	Effectively illustrates steps to be followed in the evaluation of the risks and their components.
		Comments types of internal control.		Knowledge	Appropriately comments types of internal control.

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Describe objectives of internal control and the real and nominal accounts of the company.	Describes objectives of internal control and the real and nominal accounts of the company.	Lists objectives of internal control for nominal and real accounts.	Knowledge	Adequately lists objectives of internal control for nominal and real accounts.
		Distinguishes internal control principles for both types of accounts.	Knowledge	Rightly distinguishes internal control principles for both types of accounts.
Explain principles of internal control in the real and nominal accounts of the company.	Explains principles of internal control in the real and nominal accounts of the company.	Lists principles of internal control for the nominal and real accounts.	Knowledge	Clearly lists principles of internal control for the nominal and real accounts.
		Recognizes principles of internal control applied to both types of accounts.	Performance	Correctly recognizes principles of internal control applied to both types of accounts.

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Recognize measures to achieve the internal control of the real and nominal accounts of the company.	Recognizes measures to achieve the internal control of the real and nominal accounts of the company.	Determines the means to achieve the internal control in corporate accounts.	Performance	Properly determines the means to achieve the internal control in corporate accounts.
		Interprets situations concerning the means to achieve a better internal control of the accounts of the company.	Performance	Adequately interprets the situations concerning the means to achieve a better internal control of the accounts of the company.
Identify limitations to the internal control structure in the accounts of the company.	Identifies limitations to the internal control structure in the accounts of the company.	Lists reasons for which the internal control is limited.	Knowledge	Rightly lists reasons for which the internal control is limited.
		Names limitations to the internal control structure.	Knowledge	Clearly names limitations to the internal control structure.

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Identify elements to evaluate the internal control structure in the accounts of the company.	Identifies elements to evaluate the internal control structure in the accounts of the company.	Explains elements to evaluate the structure of internal control in the accounts of the company.	Performance	Correctly explains elements to evaluate the structure of internal control in the accounts of the company.
Recognize documents used in the evaluation process of the internal control system.	Recognizes documents used in the evaluation process of the internal control system.	Chooses documents used to perform the evaluation of the internal control system.	Performance	Correctly chooses documents used to perform the evaluation of the internal control system.
		Discriminates each document as may be appropriate in each case.	Performance	Properly discriminates each document as may be appropriate in each case.

## TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

### GENERAL DATA

Title: Budget

Purpose: Analyzes budgets.

Competency Level: Basic

### UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly recognizes generalities about strategic plan.	Specific
Efficiently elaborates a simple financial plan.	Specific
Correctly determines the planning and control process of profits, its importance in companies and the role executed by financial management within the process.	Specific
Properly distinguishes the scope of time and structures used in the planning and control process of profits.	Specific
Appropriately lists the importance, concept advantages and disadvantages of budget.	Specific
Adequately develops a complete budget program.	Specific
Clearly lists the concept and objectives of Sales Budget.	Specific
Correctly recognizes factors to be considered in the preparation of the Sales budget.	Specific
Efficiently elaborates sales budget.	Specific
Properly defines the concept and objectives of the production budget.	Specific
Adequately establishes factors that affect the production planning process and the levels of inventories.	Specific
Correctly determines inventory policies, availability of inputs and labor used in the production budget.	Specific
Appropriately prepares production budgets.	Specific
Efficiently mentions the materials budget concept and objectives.	Specific
Correctly prepares the unit costs of the materials and their estimates.	Specific
Adequately elaborates a material budget.	Specific
Clearly distinguishes requirements and purchases of materials en their estimate.	Specific
Properly discriminates conditions of purchasing and the aspects concerning the preparation, coordination and control of the materials budget.	Specific

## UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly elaborates the direct labor budget.	Specific
Correctly names the concept, objectives and classification of the budget.	Specific
Properly choose the process of departmentalizing the indirect manufacturing expenses and the estimate of manufacturing overhead rates.	Specific
Efficiently recognizes aspects relative to the preparation, coordination and control of the budget of indirect manufacturing expenses.	Specific
Adequately elaborates the indirect manufacturing costs budget.	Specific
Clearly names the concept of the operating expense budget.	Specific
Properly diagrams the process of controlling the operating expenses.	Specific
Correctly elaborates the budget of operating expenses.	Specific
Adequately mentions the projected profit and loss statement also the objectives of the projected profit and loss statement.	Specific
Clearly determines methods to project sales.	Specific
Properly elaborates the projected profit and loss statements.	Specific

### Competency elements

References	Title of the element
1 - 2	Budgets according standard.

### Performance Criteria:

- Explains the strategic plan and its main aspects.
- Prepares a financial plan.
- Explains the process of management, planning and control of profits.
- Explains the procedure and budgetary system within the planning and control process of profits.
- Prepares the Sales Budget.
- Prepares the production budget.

- Prepares the materials budget.
- Prepares the direct labor budget.
- Prepares the budget for indirect manufacturing costs.
- Prepares the operating expenses budget.
- Interprets the projected profit and loss statement as a means to control the planning process of profits.

Application field:

Category

Services

Class

Provision of Technical Education Services.

**Performance Evidence:**

- Recognizes generalities about strategic plan.
- Determines the planning and control process of profits, its importance in companies and the role executed by financial management within the process.
- Recognizes factors to be considered in the preparation of the Sales budget.
- Determines inventory policies, availability of inputs and labor used in the production budget.
- Discriminates conditions of purchasing and the aspects concerning the preparation, coordination and control of the materials budget.
- Choose the process of departmentalizing the indirect manufacturing expenses and the estimate of manufacturing overhead rates.
- Recognizes aspects relative to the preparation, coordination and control of the budget of indirect manufacturing expenses.
- Diagrams the process of controlling the operating expenses.
- Determines methods to project sales.

### **Product Evidence:**

- Elaborates a simple financial plan.
- Develops a complete budget program.
- Elaborates sales budget.
- Prepares production budgets.
- Prepares the unit costs of the materials and their estimates.
- Elaborates a material budget.
- Elaborates the direct labor budget.
- Elaborates the indirect manufacturing costs budget.
- Elaborates the budget of operating expenses.
- Elaborates the projected profit and loss statements.

### **Knowledge Evidence:**

- Distinguishes the scope of time and structures used in the planning and control process of profits.
- Lists the importance, concept advantages and disadvantages of budget.
- Lists the concept and objectives of Sales Budget.
- Defines the concept and objectives of the production budget.
- Establishes factors that affect the production planning process and the levels of inventories.
- Mentions the materials budget concept and objectives.
- Distinguishes requirements and purchases of materials and their estimate.
- Names the concept, objectives and classification of the budget.
- Names the concept of the operating expense budget.
- Mentions the projected profit and loss statement also the objectives of the projected profit and loss statement.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Accounting decisions tools.	Grade: Twelfth
Study Block: Budget	Time: 80 hours
Purpose: Analyzes budgets.	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Explain the strategic plan and its main aspects.	Strategic Plan: <ul style="list-style-type: none"><li>• General objectives.</li><li>• Specific goals.</li><li>• Strategies.</li><li>• Declaration of premises.</li></ul>	<u>Teacher:</u> <ul style="list-style-type: none"><li>• Explains generalities about strategic plan.</li></ul> <u>Student:</u> <ul style="list-style-type: none"><li>• Recognizes generalities about strategic plan.</li></ul>	<ul style="list-style-type: none"><li>• Creative development ability in the preparation of plans.</li></ul>	<ul style="list-style-type: none"><li>• Explains the strategic plan and its main aspects.</li></ul>
2. Prepare a Financial Plan.	Financial Plan: <ul style="list-style-type: none"><li>• Sales forecasts.</li><li>• Costs and profits.</li></ul>	<u>Teacher:</u> <ul style="list-style-type: none"><li>• Prepares a simple financial plan.</li></ul> <u>Student:</u> <ul style="list-style-type: none"><li>• Elaborates a simple financial plan.</li></ul>	<ul style="list-style-type: none"><li>• Creative development ability in the preparation of plans.</li></ul>	<ul style="list-style-type: none"><li>• Prepares a financial plan.</li></ul>
3. Explain the process of management, planning and control of profits.	Definition of planning and control of profits.  The role of management.	<u>Teacher:</u> <ul style="list-style-type: none"><li>• Explains the planning and control process of profits, its importance in</li></ul>	<ul style="list-style-type: none"><li>• Creative development ability in the preparation of plans.</li></ul>	<ul style="list-style-type: none"><li>• Explains the process of management, planning and control of profits.</li></ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Scope of time and structure in the planning and control process of profits.</p> <p>The function of planning and control of profits as a means to achieve an effective management control.</p>	<ul style="list-style-type: none"> <li>• companies and the role executed by financial management within the process.</li> <li>• Identifies the scope of time and structures used in the planning and control process of profits.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Determines the planning and control process of profits, its importance in companies and the role executed by financial management within the process.</li> </ul>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<ul style="list-style-type: none"> <li>Distinguishes the scope of time and structures used in the planning and control process of profits.</li> </ul>		
4. Explain the procedure and budgetary system within the planning and control process of profits.	Concept and Importance of the Budget.  Advantages and disadvantages of budgetary planning and control.  Components of a complete budget program.  Chronological time frame and frequency of the budgetary process.  Budget management.	<u>Teacher:</u> <ul style="list-style-type: none"> <li>Names the importance, concept advantages and disadvantages of budget.</li> <li>Explains a complete budget program.</li> </ul> <u>Student:</u> <ul style="list-style-type: none"> <li>Lists the importance, concept advantages and disadvantages of budget.</li> <li>Develops a complete budget program.</li> </ul>	<ul style="list-style-type: none"> <li>Creative development ability in the preparation of plans.</li> </ul>	<ul style="list-style-type: none"> <li>Explains the procedure and budgetary system within the planning and control process of profits.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
5. Prepare the Sales Budget.	<p>The concept and objectives of the Sales Budget.</p> <p>Factors to be considered when preparing the Sales Budget.</p> <p>Considerations relative to establish prices in the sales budget.</p> <p>Considerations relative to product lines.</p> <p>Analysis the results of sales budget.</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>Defines the concept and objectives of Sales Budget.</li> <li>Determines the factors to be considered in the preparation of the Sales budget.</li> <li>Prepares the sales budget.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>Lists the concept and objectives of Sales Budget.</li> <li>Recognizes factors to be considered in the preparation of the Sales budget.</li> <li>Elaborates sales budget.</li> </ul>	<ul style="list-style-type: none"> <li>Creative development ability in the preparation of plans.</li> </ul>	<ul style="list-style-type: none"> <li>Prepares the Sales Budget.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
6. Prepare the production budget.	<p>Production budget:</p> <ul style="list-style-type: none"> <li>• The concept and objectives of the production budget.</li> <li>• General considerations when planning production and the levels of inventory.</li> <li>• Factors to be considered when preparing the production budget.</li> <li>• Planning policies on inventories.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Lists concept and objectives of the production budget.</li> <li>• Names factors that affect the production planning process and the levels of inventories.</li> <li>• Recognizes inventory policies, availability of inputs and labor used in the production budget.</li> <li>• Elaborates production budgets.</li> </ul>	<ul style="list-style-type: none"> <li>• Creative development ability in the preparation of plans.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepares the production budget.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>• Availability of raw materials.</li> <li>• Availability of labor.</li> <li>• Steps to be followed in the preparation of the production budget.</li> <li>• Analysis of the results of the production budget.</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Defines the concept and objectives of the production budget.</li> <li>• Establishes factors that affect the production planning process and the levels of inventories.</li> <li>• Determines inventory policies, availability of inputs and labor used in the production budget.</li> <li>• Prepares production budgets.</li> </ul>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
7. Prepare the materials budget.	<p>Materials budget:</p> <ul style="list-style-type: none"> <li>• Concept and objectives of the Materials budget. (Consumption and purchases).</li> <li>• Costs estimates per Unit of Raw materials.</li> <li>• Estimate of the requirements in production and acquisition of materials.</li> <li>• Purchase and delivery conditions.</li> <li>• Aspects related to the preparation, coordination and control of the materials budget.</li> <li>• Steps to be followed to prepare the materials budget.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Names materials budget concept and objectives.</li> <li>• Organizes the unit costs of the materials and their estimates.</li> <li>• Prepares a material budget.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Mentions the materials budget concept and objectives.</li> <li>• Prepares the unit costs of the materials and their estimates.</li> <li>• Elaborates a material budget.</li> </ul>	<ul style="list-style-type: none"> <li>• Creative development ability in the preparation of plans.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepares the materials budget.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
8. Prepare the direct labor budget.	<p>Direct labor budget:</p> <ul style="list-style-type: none"> <li>• Concept and objectives of the direct labor budget.</li> <li>• Control and projection of the direct labor costs.</li> <li>• Calculation of the direct man hours.</li> <li>• Aspects to be considered in the preparation, coordination and control of the direct labor budget.</li> </ul> <p>Steps to be followed in the preparation of the direct labor budget.</p> <ul style="list-style-type: none"> <li>• Analysis of results.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Establishes requirements and purchases of materials and their estimate.</li> <li>• Determines conditions of purchasing and the aspects concerning the preparation, coordination and control of the materials budget.</li> <li>• Prepares the direct labor budget.</li> </ul>	<ul style="list-style-type: none"> <li>• Creative development ability in the preparation of plans.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepares the direct labor budget.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Distinguishes requirements and purchases of materials en their estimate.</li> <li>• Discriminates conditions of purchasing and the aspects concerning the preparation, coordination and control of the materials budget.</li> <li>• Elaborates the direct labor budget.</li> </ul>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
9. Prepare the budget for indirect manufacturing costs.	<p>Indirect manufacturing costs budget:</p> <ul style="list-style-type: none"> <li>• Concept and objectives of the indirect manufacturing costs budget.</li> <li>• Classification of manufacturing costs.</li> <li>• Allocation of the manufacturing costs by department.</li> <li>• Estimate of the rates of manufacturing overhead.</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Describes the concept, objectives and classification of the budget.</li> <li>• Explains the process of departmentalizing the indirect manufacturing expenses and the estimate of manufacturing overhead rates.</li> <li>• Explains aspects relative to the preparation, coordination and control of the budget of indirect manufacturing expenses.</li> <li>• Prepares the indirect manufacturing costs budget.</li> </ul>	<ul style="list-style-type: none"> <li>• Creative development ability in the preparation of plans.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepares the budget for indirect manufacturing costs.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>• Aspects related to the preparation, coordination and control of the indirect manufacturing expenses.</li> <li>• Steps to be followed in the preparation of the manufacturing expenses.</li> <li>• Analysis of the results.</li> </ul>	<p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Names the concept, objectives and classification of the budget.</li> <li>• Choose the process of departmentalizing the indirect manufacturing expenses and the estimate of manufacturing overhead rates.</li> <li>• Recognizes aspects relative to the preparation, coordination and control of the budget of indirect manufacturing expenses.</li> <li>• Elaborates the indirect manufacturing costs budget.</li> </ul>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
10. Prepare the operating expenses budget	Expenses budget: <ul style="list-style-type: none"> <li>• Definition of the operating expense budget.</li> <li>• Operating expenses budget:</li> <li>• Sales expenses. Administrative expenses financial expenses.</li> <li>• Control of the operating expenses.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Defines the concept of the operating expense budget.</li> <li>• Explains the process of controlling the operating expenses.</li> <li>• Prepares the budget of operating expenses.</li> </ul> <u>Student:</u> <ul style="list-style-type: none"> <li>• Names the concept of the operating expense budget.</li> <li>• Diagrams the process of controlling the operating expenses.</li> <li>• Elaborates the budget of operating expenses.</li> </ul>	<ul style="list-style-type: none"> <li>• Creative development ability in the preparation of plans.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepares the operating expenses budget.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
11. Interpret the projected profit and loss statement as a means to control the planning process of profits.	Projected profit and loss statements: <ul style="list-style-type: none"> <li>• Definition of projected profit and loss statements</li> <li>• Objectives of preparing the projected profit and loss statement. Methods for sales projections and profit and loss statements.</li> <li>• Preparation of the projected profit and loss statement.</li> <li>• Analysis of the results.</li> </ul>	<b>Teacher:</b> <ul style="list-style-type: none"> <li>• Defines the projected profit and loss statement also the objectives of the projected profit and loss statement.</li> <li>• Explains methods to project sales.</li> <li>• Prepares the projected profit and loss statements.</li> </ul>	<ul style="list-style-type: none"> <li>• Creative development ability in the preparation of plans.</li> </ul>	<ul style="list-style-type: none"> <li>• Interprets the projected profit and loss statement as a means to control the planning process of profits.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<p><b>Student:</b></p> <ul style="list-style-type: none"> <li>• Mentions the projected profit and loss statement also comments objectives of the projected profit and loss statement.</li> <li>• Determines methods to project sales.</li> <li>• Elaborates the projected profit and loss statements.</li> </ul>		

<b>PRACTICES AND CHECKLIST</b>			
<b>PRACTICE DEVELOPMENT</b>			
<b>STUDY BLOCK:</b>	<b>PRACTICE No. 1</b>		
Purpose:			
Scenario: Classroom		TIME:	
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

## Procedures

Teacher:

Explains generalities about strategic plan.

Prepares a simple financial plan.

Explains the planning and control process of profits, its importance in companies and the role executed by financial management within the process.

Identifies the scope of time and structures used in the planning and control process of profits.

Names the importance, concept advantages and disadvantages of budget.

Explains a complete budget program.

Defines the concept and objectives of Sales Budget.

Determines the factors to be considered in the preparation of the Sales budget.

Prepares the sales budget.

Lists concept and objectives of the production budget.

Names factors that affect the production planning process and the levels of inventories.

Recognizes inventory policies, availability of inputs and labor used in the production budget.

Elaborates production budgets.

Names materials budget concept and objectives.

Organizes the unit costs of the materials and their estimates.

Prepares a material budget.

Establishes requirements and purchases of materials and their estimate.

Determines conditions of purchasing and the aspects concerning the preparation, coordination and control of the materials budget.

Prepares the direct labor budget.

## Procedures

Teacher:

Describes the concept, objectives and classification of the budget.

Explains the process of departmentalizing the indirect manufacturing expenses and the estimate of manufacturing overhead rates.

Explains aspects relative to the preparation, coordination and control of the budget of indirect manufacturing expenses.

Prepares the indirect manufacturing costs budget.

Defines the concept of the operating expense budget.

Explains the process of controlling the operating expenses.

Prepares the budget of operating expenses.

Defines the projected profit and loss statement also the objectives of the projected profit and loss statement.

Explains methods to project sales.

Prepares the projected profit and loss statements.

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

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Clearly recognizes generalities about strategic plan.			
Efficiently elaborates a simple financial plan.			
Correctly determines the planning and control process of profits, its importance in companies and the role executed by financial management within the process.			
Properly distinguishes the scope of time and structures used in the planning and control process of profits.			
Appropriately lists the importance, concept advantages and disadvantages of budget.			
Adequately develops a complete budget program.			
Clearly lists the concept and objectives of Sales Budget.			
Correctly recognizes factors to be considered in the preparation of the Sales budget.			
Efficiently elaborates sales budget.			
Properly defines the concept and objectives of the production budget.			
Adequately establishes factors that affect the production planning process and the levels of inventories.			
Correctly determines inventory policies, availability of inputs and labor used in the production budget.			
Appropriately prepares production budgets.			
Efficiently mentions the materials budget concept and objectives.			
Correctly prepares the unit costs of the materials and their estimates.			
Adequately elaborates a material budget.			
Clearly distinguishes requirements and purchases of materials and their estimate.			
Properly discriminates conditions of purchasing and the aspects concerning the preparation,			

coordination and control of the materials budget.

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

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Clearly elaborates the direct labor budget.			
Correctly names the concept, objectives and classification of the budget.			
Properly chooses the process of departmentalizing the indirect manufacturing expenses and the estimate of manufacturing overhead rates.			
Efficiently recognizes aspects relative to the preparation, coordination and control of the budget of indirect manufacturing expenses.			
Adequately elaborates the indirect manufacturing costs budget.			
Clearly names the concept of the operating expense budget.			
Properly diagrams the process of controlling the operating expenses.			
Correctly elaborates the budget of operating expenses.			
Adequately mentions the projected profit and loss statement also the objectives of the projected profit and loss statement.			
Clearly determines methods to project sales.			
Properly elaborates the projected profit and loss statements.			

OBSERVATIONS:

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Explain the strategic plan and its main aspects.	Explains the strategic plan and its main aspects.	Recognizes generalities about strategic plan.	Performance	Clearly recognizes generalities about strategic plan.
Prepare the financial plan.	Prepares the financial plan.	Elaborates a simple financial plan.	Product	Efficiently elaborates a simple financial plan.
Explain the process of management, planning and control of profits.	Explains the process of management, planning and control of profits.	Determines the planning and control process of profits, its importance in companies and the role executed by financial management within the process.	Performance	Correctly determines the planning and control process of profits, its importance in companies and the role executed by financial management within the process.
		Distinguishes the scope of time and structures used in the planning and control process of profits.	Knowledge	Properly distinguishes the scope of time and structures used in the planning and control process of profits.
Explain procedures and budgetary system within the planning and control process of profits.	Explains procedures and budgetary system within the planning and control process of profits.	Lists the importance, concept advantages and disadvantages of budget.	Knowledge	Appropriately lists the importance, concept advantages and disadvantages of budget.
		Develops a complete budget program.	Performance	Adequately develops a complete budget program.

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Prepare sales budget.	Prepares sales budget.	Lists the concept and objectives of Sales Budget.	Knowledge	Clearly lists the concept and objectives of Sales Budget.
		Recognizes factors to be considered in the preparation of the Sales budget.	Performance	Correctly recognizes factors to be considered in the preparation of the Sales budget.
Prepare the production budget.	Prepares the production budget.	Elaborates sales budget.	Product	Efficiently elaborates sales budget.
		Defines the concept and objectives of the production budget.	Knowledge	Properly defines the concept and objectives of the production budget.
		Establishes factors that affect the production planning process and the levels of inventories.	Knowledge	Adequately establishes factors that affect the production planning process and the levels of inventories.
		Determines inventory policies, availability of inputs and labor used in the production budget.	Performance	Correctly determines inventory policies, availability of inputs and labor used in the production budget.
		Prepares production budgets.	Product	Appropriately prepares production budgets.

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Prepare the material budget.	Prepares the material budget.	Mentions the materials budget concept and objectives.	Knowledge	Efficiently mentions the materials budget concept and objectives.
		Prepares the unit costs of the materials and their estimates.	Product	Correctly prepares the unit costs of the materials and their estimates.
		Elaborates a material budget.	Knowledge	Adequately elaborates a material budget.
Prepare the direct labor budget.	Prepares the direct labor budget.	Distinguishes requirements and purchases of materials in their estimate.	Knowledge	Clearly distinguishes requirements and purchases of materials and their estimate.
		Discriminates conditions of purchasing and the aspects concerning the preparation, coordination and control of the materials budget.	Performance	Properly discriminates conditions of purchasing and the aspects concerning the preparation, coordination and control of the materials budget.
		Elaborates the direct labor budget.	Product	Clearly elaborates the direct labor budget.
Prepare the indirect manufacturing costs budget.	Prepares the indirect manufacturing costs budget.	Names the concept, objectives and classification of the budget.	Knowledge	Correctly names the concept, objectives and classification of the budget.

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Prepare the operating expenses budget.	Prepares the operating expenses budget.	Choose the process of departmentalizing the indirect manufacturing expenses and the estimate of manufacturing overhead rates.	Performance	Properly choose the process of departmentalizing the indirect manufacturing expenses and the estimate of manufacturing overhead rates.
		Recognizes aspects relative to the preparation, coordination and control of the budget of indirect manufacturing expenses.	Performance	Efficiently recognizes aspects relative to the preparation, coordination and control of the budget of indirect manufacturing expenses.
		Elaborates the indirect manufacturing costs budget.	Product	Adequately elaborates the indirect manufacturing costs budget.
Prepare the operating expenses budget.	Prepares the operating expenses budget.	Names the concept of the operating expense budget.	Knowledge	Clearly names the concept of the operating expense budget.
		Diagrams the process of controlling the operating expenses.	Performance	Properly diagrams the process of controlling the operating expenses.
		Elaborates the budget of operating expenses.	Product	Correctly elaborates the budget of operating expenses.

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Interpret the projected profit and loss statements as a means to control the planning process of profits.		Mentions the projected profit and loss statement also the objectives of the projected profit and loss statement.	Knowledge	Adequately mentions the projected profit and loss statement also the objectives of the projected profit and loss statement.
		Determines methods to project sales.	Performance	Clearly determines methods to project sales.
		Elaborates the projected profit and loss statements.	Product	Properly elaborates the projected profit and loss statements.

## TECHNICAL COMPETENCY STANDARDS OF EDUCATIONAL INSTITUTION

### GENERAL DATA

Title: Statistics

Purpose: Apply statistics in the company.

Competency Level: Basic

### UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Clearly recalls statistics introduction.	Specific
Correctly repeats basic concepts in the field of statistic.	Specific
Properly underlines based sample and sources statistic information.	Specific
Effectively contrasts among primary and secondary information.	Specific
Appropriately determines collection methods used for nonexistent data.	Specific
Adequately repeat characteristics of the methods used to collect data.	Specific
Rightly lists main advantages and disadvantages of the data collection methods.	Specific
Correctly discriminates each one of the statistical investigation phases based on a survey by sampling.	Specific
Properly process the information.	Specific
Clearly interprets the report.	Specific
Clearly lists frequency distributions for attributes and variants.	Specific
Correctly exemplifies frequency distributions for attributes and frequency distributions for discreet and continuous variants.	Specific
Properly recognizes methods used in the graphic representation of frequency distribution.	Specific
Effectively elaborates the graphic representations.	Specific
Clearly repeat measures of the central tendency for grouped and ungrouped data.	Specific
Correctly determines the uses that are applicable to the measures of location.	Specific
Properly analyzes data obtained with the central tendency measures.	Specific
Effectively prepares the central tendency measures.	Specific

## UNITS OF JOB COMPETENCY THAT CONFORM THE STANDARDS

Title	Classification
Appropriately recognizes the methods to present statistical data.	Specific
Adequately distinguishes components of the statistical chart.	Specific
Rightly lists characteristics of the methods to present the data.	Specific
Clearly elaborates the charts and graphs.	Specific

**Competency elements**

References	Title of the element
1 - 2	Apply statistic in the company.

**Performance Criteria:**

1. Determines the role that statistics plays in the financial area.
2. Identifies sources of information and the data collection techniques.
3. Explains phases of statistical investigation.
4. Prepares frequency distribution with its graphic representation.
5. Calculates measures of the central tendency for ungrouped and grouped data.
6. Prepares statistical charts and graphs to represent data for the accounting area.

## Application field:

Category	Class
Services	Provision of Technical Education Services.

**Performance Evidence:**

1. Contrasts among primary and secondary information.
2. Determines collection methods used for nonexistent data.

3. Exemplifies frequency distributions for attributes and frequency distributions for discreet and continuous variants.
4. Recognizes methods used in the graphic representation of frequency distribution.
5. Exemplifies frequency distributions for attributes and frequency distributions for discreet and continuous variants.
6. Recognizes methods used in the graphic representation of frequency distribution.
7. Determines uses that are applicable to the measures of location.
8. Recognizes methods to present statistical data.
9. Discriminates each one of the statistical investigation phases based on a survey by sampling.
10. Process the information.
11. Interprets the report.

**Product Evidence:**

1. Elaborates graphic representations.
2. Analyzes data obtained with the central tendency measures.
3. Prepares central tendency measures.
4. Elaborates charts and graphs.

**Knowledge Evidence:**

1. Recalls statistics introduction.
2. Repeats basic concepts in the field of statistic.
3. Underlines based sample and sources statistic information.
4. Repeat characteristics of the methods used to collect data.
5. Lists the main advantages and disadvantages of the data collection methods.
6. Lists frequency distributions for attributes and variants.
7. Repeat measures of the central tendency for grouped and ungrouped data.
8. Distinguish components of the statistical chart.
9. Lists characteristics of the methods to present the data.

Sector: Commercial and Services	Program: Accounting
Subject-Area: Accounting decisions tools	Grade: Twelfth
Study Block: Statistics	Time: 40 hours
Purpose: Apply statistics in the company.	

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
1. Determine the role that statistics plays in the financial area.	<p>Introduction to Statistics:</p> <ul style="list-style-type: none"> <li>• Concepts of Statistics</li> <li>• Fields of statistics.</li> <li>• Descriptive statistics and inferential statistics</li> </ul> <p>Basic concepts in the field of statistics:</p> <ul style="list-style-type: none"> <li>• Statistical unit</li> <li>• Characteristics</li> <li>• Observation</li> <li>• Population</li> <li>• Sample</li> </ul>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Comments statistics introduction.</li> <li>• Enumerates basic concepts in the field of statistics.</li> <li>• Mentions based sample and sources statistics information.</li> <li>• Differences among primary and secondary information.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Recalls statistics introduction.</li> <li>• Repeats basic concepts in the field of statistic.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in the applicability of statistics in accounting.</li> </ul>	<ul style="list-style-type: none"> <li>• Determines the role that statistics plays in the financial area.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Biased sample.</p> <p>Samples:</p> <ul style="list-style-type: none"> <li>• Random samples</li> <li>• Purposive sample</li> <li>• Sample</li> </ul> <p>Sources of information:</p> <ul style="list-style-type: none"> <li>• Existing data</li> <li>• Non existing data</li> </ul> <p>Primary sources.</p> <p>Secondary sources</p>	<ul style="list-style-type: none"> <li>• Underlines based sample and sources statistic information.</li> <li>• Contrasts among primary and secondary information. .</li> </ul>		
2. Identify sources of information and the data collection techniques.	<p>Collection methods of nonexistent data:</p> <ul style="list-style-type: none"> <li>• Observation.</li> <li>• Interview.</li> <li>• Records.</li> <li>• Mail.</li> </ul> <p>Characteristics of methods used to collect data.</p> <p>Advantages and disadvantages.</p>	<p><u>Teacher:</u></p> <ul style="list-style-type: none"> <li>• Explains collection methods used for nonexistent data.</li> <li>• Recall characteristics of the methods used to collect data.</li> <li>• Describes main advantages and disadvantages of the data collection methods.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in applicability of statistics in accounting.</li> </ul>	<ul style="list-style-type: none"> <li>• Identifies sources of information and the data collection techniques.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<u>Student:</u> <ul style="list-style-type: none"> <li>• Determines collection methods used for nonexistent data.</li> <li>• Repeat characteristics of the methods used to collect data.</li> <li>• Lists main advantages and disadvantages of the data collection methods.</li> </ul>		
3. Explain phases of statistical investigation.	Phases of the statistical investigation based on a sampling survey model.  The main stages of a survey by sampling: <ul style="list-style-type: none"> <li>• Definition and delimitation of the problem.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Explains each one of the statistical investigation phases based on a survey by sampling.</li> <li>• Process the information.</li> <li>• Explains the report.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in applicability of statistics in accounting.</li> </ul>	<ul style="list-style-type: none"> <li>• Explains phases of statistical investigation.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>• Set up the objectives of the study.</li> <li>• Preparation of a work plan.</li> <li>• Creation and testing the questionnaire.</li> <li>• Design and selection of the sample.</li> <li>• Preparation and execution of the field work.</li> <li>• Processing the information.</li> <li>• Analysis and interpretation of the report.</li> </ul>	<u>Student:</u> <ul style="list-style-type: none"> <li>• Discriminates each one of the statistical investigation phases based on a survey by sampling.</li> <li>• Processes the information.</li> <li>• Interprets the report.</li> </ul>		
4. Prepare the frequency distribution with its graphic representation.	Frequency distribution: <ul style="list-style-type: none"> <li>• Need to summarize the information.</li> <li>• Frequency distribution for attributes.</li> </ul>	<u>Teacher:</u> <p>for and</p> <ul style="list-style-type: none"> <li>• Defines frequency distributions attributes variants.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in knowing the applicability of statistics in accounting.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepares the frequency distribution with its graphic representation.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Frequency distribution for variants:</p> <ul style="list-style-type: none"> <li>• Discreet variant</li> <li>• Continuous variant.</li> </ul> <p>Frequencies:</p> <ul style="list-style-type: none"> <li>• Absolute.</li> <li>• Relative.</li> <li>• Simple.</li> <li>• Accumulative.</li> </ul> <p>Graphic representation of frequency distributions:</p> <ul style="list-style-type: none"> <li>• Histograms.</li> <li>• Frequency polygon.</li> </ul>	<ul style="list-style-type: none"> <li>• Executes frequency distributions for attributes and frequency distributions for discreet and continuous variants.</li> <li>• Explains methods used in the graphic representation of frequency distribution.</li> <li>• Prepares graphic representations.</li> </ul> <p><u>Student:</u></p> <ul style="list-style-type: none"> <li>• Lists frequency distributions for attributes and variants.</li> <li>• Exemplifies frequency distributions for attributes and frequency</li> </ul>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
		<ul style="list-style-type: none"> <li>Distributions for discreet and continuous variants.</li> <li>Recognizes methods used in the graphic representation of frequency distribution.</li> <li>Elaborates graphic representations.</li> </ul>		
5. Calculate measures of the central tendency for ungrouped and grouped data.	Measures of the central tendency for ungrouped data: <ul style="list-style-type: none"> <li>The arithmetic mean or simple average.</li> <li>The weighted arithmetic mean.</li> <li>The mode (Mo).</li> <li>The mean (Me).</li> </ul> Measures of the central tendency for grouped data:	<b>Teacher:</b> Defines measures of central tendency for grouped and ungrouped data. Explains uses that are applicable to the measures of location. Analyzes data obtained with the central tendency measures.	<ul style="list-style-type: none"> <li>Interest in the applicability of statistics in accounting.</li> </ul>	<ul style="list-style-type: none"> <li>Calculates measures of the central tendency for ungrouped and grouped data.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<ul style="list-style-type: none"> <li>• The arithmetic mean or simple average.</li> <li>• The mode (Mo).</li> <li>• The mean (Me).</li> </ul> <p>The harmonic mean</p> <p>The geometric mean.</p> <p>Uses of the measures of location or central tendency.</p> <p>Analysis and interpretation of data.</p>	<p>Demonstrate steps to be followed in preparing the central tendency measures.</p> <p><u>Student:</u></p> <p>Repeat measures of central tendency for grouped and ungrouped data.</p> <p>Determines uses that are applicable to the measures of location.</p> <p>Analyzes data obtained with the central tendency measures.</p> <p>Prepares central tendency measures.</p>		

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
6. Prepare statistical charts and graphs to represent data for the accounting area.	<p>Presentation of data:</p> <ul style="list-style-type: none"> <li>• Literal (reports).</li> <li>• Statistical charts with accounting information.</li> <li>• Components of the chart: required and complementary.</li> </ul> <p>Types of charts:</p> <ul style="list-style-type: none"> <li>• General and summarized.</li> </ul> <p>Graphic representation:</p> <ul style="list-style-type: none"> <li>• Importance.</li> <li>• Use.</li> <li>• Characteristics of the graphs.</li> </ul>	<u>Teacher:</u> <ul style="list-style-type: none"> <li>• Explains methods to present statistical data.</li> <li>• Describes components of the statistical chart.</li> <li>• Distinguishes characteristics of the methods to present the data.</li> <li>• Prepares charts and graphs.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest in applicability statistics accounting.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepares statistical charts and graphs to represent data for the accounting area.</li> </ul>

LEARNING RESULTS	CONTENTS	TEACHING – LEARNING STRATEGIES	VALUE AND ATTITUDES	PERFORMANCE CRITERIA
	<p>Types of graphs:</p> <ul style="list-style-type: none"> <li>• Bar, simple, compound, and bar charts, comparative and two directional bars, linear and circular, 100% bar.</li> </ul>	<u>Student:</u> <ul style="list-style-type: none"> <li>• Recognizes methods to present statistical data.</li> <li>• Distinguish components of the statistical chart.</li> <li>• Lists characteristics of the methods to present the data.</li> <li>• Elaborates charts and graphs.</li> </ul>		

<b>PRACTICES AND CHECKLIST</b> <b>PRACTICE DEVELOPMENT</b>			
<b>STUDY BLOCK:</b>	<b>PRACTICE No. 1</b>		
Purpose:			
Scenario: Classroom	TIME:		
MATERIALS	MACHINERY	EQUIPMENT	TOOLS

## Procedures

Teacher:

- Comments statistics introduction.
- Enumerates basic concepts in the field of statistic.
- Mentions based sample and sources statistic information.
- Differences among primary and secondary information.
- Explains collection methods used for nonexistent data.
- Recalls characteristics of the methods used to collect data.
- Describes main advantages and disadvantages of the data collection methods.
- Explains each one of the statistical investigation phases based on a survey by sampling.
- Process the information.
- Explains the report.
- Defines frequency distributions for attributes and variants.
- Executes frequency distributions for attributes and frequency distributions for discreet and continuous variants.
- Explains methods used in the graphic representation of frequency distribution.
- Prepares graphic representations.
- Defines measures of the central tendency for grouped and ungrouped data.
- Explains uses that are applicable to the measures of location.
- Analyzes data obtained with the central tendency measures.
- Demonstrate steps to be followed in preparing the central tendency measures.
- Explains methods to present statistical data.
- Describes components of the statistical chart.
- Distinguishes characteristics of the methods to present the data.
- Prepares charts and graphs.

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

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Clearly recalls statistics introduction.			
Correctly repeats basic concepts in the field of statistic.			
Properly underlines based sample and sources statistic information.			
Effectively contrasts among primary and secondary information.			
Appropriately determines collection methods used for nonexistent data.			
Adequately repeat characteristics of the methods used to collect data.			
Rightly lists main advantages and disadvantages of the data collection methods.			
Correctly discriminates each one of the statistical investigation phases based on a survey by sampling.			
Properly process the information.			
Clearly interprets the report.			
Clearly lists frequency distributions for attributes and variants.			
Correctly exemplifies frequency distributions for attributes and frequency distributions for discreet and continuous variants.			
Properly recognizes methods used in the graphic representation of frequency distribution.			
Effectively elaborates the graphic representations.			
Clearly repeat measures of the central tendency for grouped and ungrouped data.			
Correctly determines the uses that are applicable to the measures of location.			
Properly analyzes data obtained with the central tendency measures.			
Effectively prepares the central tendency measures.			

OBSERVATIONS:

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

<b>DEVELOPMENT</b>	<b>YES</b>	<b>NOT YET</b>	<b>NOT APPLICABLE</b>
Appropriately recognizes the methods to present statistical data.			
Adequately distinguishes components of the statistical chart.			
Rightly lists characteristics of the methods to present the data.			
Clearly elaborates the charts and graphs.			

OBSERVATIONS:

### CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Determine the role that statistics plays in the financial area.	Determines the role that statistics plays in the financial area.	Recalls statistics introduction.	Knowledge	Clearly recalls statistics introduction.
		Repeats basic concepts in the field of statistic.	Knowledge	Correctly repeats basic concepts in the field of statistic.
		Underlines based sample and sources statistic information.	Knowledge	Properly underlines based sample and sources statistic information.
		Contrasts among primary and secondary information.	Performance	Effectively contrasts among primary and secondary information.
Identify sources of information and the data collection techniques.	Identifies sources of information and the data collection techniques.	Determines collection methods used for nonexistent data.	Performance	Appropriately determines collection methods used for nonexistent data.
		Repeats characteristics of the methods used to collect data.	Knowledge	Adequately repeat characteristics of the methods used to collect data.
		Lists main advantages and disadvantages of the data collection methods.	Knowledge	Rightly lists main advantages and disadvantages of the data collection methods.

## CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Explain phases of statistical investigation.	Explains the phases of statistical investigation.	Discriminates each one of the statistical investigation phases based on a survey by sampling.	Performance	Correctly discriminates each one of the statistical investigation phases based on a survey by sampling.
		Processes the information.	Performance	Properly processes the information.
		Interprets the report.	Performance	Clearly interprets the report.
Prepare frequency distribution with its graphic representation.	Prepares frequency distribution with its graphic representation.	Lists frequency distributions for attributes and variants.	Knowledge	Clearly lists frequency distributions for attributes and variants.
		Exemplifies frequency distributions for attributes and frequency distributions for discreet and continuous variants.	Performance	Correctly exemplifies frequency distributions for attributes and frequency distributions for discreet and continuous variants.
		Recognizes methods used in the graphic representation of frequency distribution.	Performance	Properly recognizes methods used in the graphic representation of frequency distribution.
		Elaborates graphic representations.	Product	Effectively elaborates graphic representations.

## CRITERIA FOR COMPETENCY ASSESSMENT

LEARNING RESULTS	PERFORMANCE CRITERIA	EVIDENCE	TYPE	EVIDENCE OF SUFFICIENCIES
Calculate measures of the central tendency for ungrouped and grouped data.	Calculates measures of the central tendency for ungrouped and grouped data.	Repeats measures of the central tendency for grouped and ungrouped data.	Knowledge	Clearly repeats measures of the central tendency for grouped and ungrouped data.
		Determines uses that are applicable to the measures of location.	Performance	Correctly determines uses that are applicable to the measures of location.
		Analyzes data obtained with the central tendency measures.	Product	Properly analyzes data obtained with the central tendency measures.
		Prepares central tendency measures.	Product	Effectively prepares central tendency measures.
Prepare statistical charts and graphs to represent data for the accounting area.	Prepares statistical charts and graphs to represent data for the accounting area.	Recognizes methods to present statistical data.	Performance	Appropriately recognizes methods to present statistical data.
		Distinguishes components of the statistical chart.	Knowledge	Adequately distinguishes the components of the statistical chart.
		Lists characteristics of the methods to present the data.	Knowledge	Rightly lists characteristics of the methods to present the data.
		Elaborates charts and graphs.	Product	Clearly elaborates charts and graphs.



## 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  
SETIEMBRE, 2009

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## ANNEX 1

### PORTFOLIO OF EVIDENCE

#### 1. CONCEPT

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

It is a file of evidence made by a student who is guided by a teacher. This tool helps to organize the student's evidence compiled 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

- 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

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

<b>ACADEMIC BACKGROUND</b>
• 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