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Technical Specialties Department, Curricular Section

# STUDY PROGRAM

# Accounting

## Tenth Grade ● ● ●

Technical Vocational Education and Training



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“ENCENDAMOS JUNTOS LA LUZ”

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## Introduction

Technical Vocational Education (TVE) is a subsystem of the formal education system. It constitutes a pillar in the training of technicians, which promotes the social and economic development of the country through a flexible, dynamic educational offer. It provides equal opportunities in terms of equitable and non-discriminatory access while it offers guidance in two fields: vocational exploration during the Third Cycle of Basic General Education (III Cycle EGB) and training in a technical specialty selected by the student at the level of Diversified Education.

According to 2015 Curricular Transformation, Pedagogical Foundation of Curricular Transformation (2015), regarding technical education, "One of its purposes is to respond to the shortage of current national and global technical human talent, which requires proactive responses, where education is the driving force for change and the catalyst for building a better, more sustainable and supportive future" (p 15).

Additionally, it must fulfill the fundamental role as a way to empower individuals to make informed decisions, undertake the responsibility for their individual actions and their impact on present and future communities, to develop of societies with environmental integrity, economic viability, and social justice within the framework of respect for cultural diversity and environmental ethics; the implementation of which should be the development of practices that would allow using digital information technologies (IT) in order to reduce the social and digital gap.

In Costa Rica, education is viewed as a human and constitutional right, where the education system seeks the acquisition of knowledge, abilities and skills, values and attitudes, as a way to foster the comprehensive development of students and their active participation in the civil society and the economic life of the country.



The Directorate of Technical Education and Entrepreneurial Capacities is the technical body of the Ministry of Public Education of Costa Rica in charge of promoting programs for the education and training of specialized human talent, being this the technical and vocational training that could serve as a bridge to boost their involvement to labor markets or entrepreneurship.

This course of study fosters the development of educational processes with a program structure for learning results, in such a way that the teacher, as a pedagogic mediation agent, can provide an orderly construction of knowledge in the classroom and the milieu. This would be aimed at developing specific and generic competences for human development, which would allow students to successfully enter the labor world or to start their own entrepreneurial initiative in their specialty field.

# MACRO CURRICULUM

Especialidad:  
**Accounting**

## COMPONENTS:

- Technical career description.
- Pedagogical Model.
- Curricular Approach.
- Profile of the main actors in the learning process.
- Curricular Design.
- Didactic principles and methodological strategies for pedagogical mediation.
- Planning of pedagogical mediation.



## Description of the Technical Program

Accounting is a fundamental pillar in any company's administration; it is a topic of permanent relevance in the formation of human capital. On the one hand, its importance is due to the control it allows over the company's accounts and its financial situation; as these are aspects that guarantee its continuity and economic stability; on the other hand, the importance of accounting lies on the growing labor demand of graduates of this program and the constant need for accountants to support the administrator of small, medium, or large businesses in the decision-making process.

Accounting is perhaps the most important element in any company because it allows knowing the economic and financial reality, its evolution, its trends, and what can be expected from it. This area is positioned within organizations as a key element in business growth, as it allows a complete knowledge and control of the company, in order to make timely and reliable decisions and provide a successful route to corporate situations.

At present (2019), the accounting specialty is taught in 99 technical vocational high schools (daytime) and 56 technical high schools (evening). Most of these schools have three groups of 15 students on average (one of tenth grade, one of eleventh grade, and one of twelfth grade), for an approximate total of 4,455 students in the daytime mode and 2,520 in the night shift mode.

Its new design is based on changes in accounting matters, and it is aimed at updating program contents by incorporating topics such as: insurance, electronic payment system, money laundering, digital technologies, Law on Strengthening of Public Finances, green management, project planning and assessment, use of different software. The objective of incorporating these topics is to provide graduates of this specialty with the skills required by the business sector, so that they have the tools to successfully face an increasingly changing and competitive labor market.

The purpose of this specialty is to respond to a series of needs of hiring human capital in the accounting area, thus contributing to the materialization of the conditions required for an ideal labor insertion in the country.

Job demand for accountants in Costa Rica has experienced significant growth, according to CINDE's "vital statistics", 2022. In the services sector, accounting ranks first in demand, reflecting the growing need for professionals who can manage effectively manage finances and comply with tax regulations in an increasingly complex economic environment. This boom in the services sector is due, in large part, to the increase in multinational companies operating in the country, which require solid accounting management to optimize their financial performance and comply with local and international legal requirements. Furthermore, the digitalization of accounting processes and the adoption of new technologies have increased the need for accountants with advanced technical skills, reinforcing demand in this sector.

In the life sciences and manufacturing sectors, accounting is also positioned as a high-demand technical career, ranking seventh and sixth, respectively. In the life sciences sector, increasing investment in research, development and production of biotechnology and pharmaceutical products has created a need for specialized accountants who can handle the complex financial aspects associated with these fields. In manufacturing, the integration of global supply chains and the need to optimize costs have made accounting management essential to maintain competitiveness. Demand in these sectors underscores the importance of accountants not only in traditional financial management, but also in the ability to interpret and apply industry-specific regulations, ensuring economic viability and regulatory compliance in a globalized environment.

### **Description of Sub-areas**

**Accounting Management:** The program contents of this sub-area are the following: Financial Mathematics, Accounting Cycles of Business and Service Companies, with their respective account manuals, Tax Law, Money Laundering, Accounting Control of the Accounts of the Statement of Financial Position, Accounting of Special Activities

(Agriculture, Tourism), Accounting of Associations and Co-ops. Moreover, the student is trained in aspects related to preventive measures, application of safety standards and occupational health, using the analysis of causes and effects of occupational accidents. The program also comprises everything related to laws and regulations regarding the accounting profession.

**Management in Accounting Digital Technologies:** It develops skills on issues related to application software, such as: word processors, spreadsheets, interactive presentation, and Internet. It also addresses relevant current topics such as: Introduction to Cybersecurity, fundamental aspects of cybersecurity and Introduction to Internet of Things (IoT)

**Tax Management:** Through the development of this sub-area, the student will understand the exercise of the administrative functions aimed at receiving and processing statements, self-settlements, data communications and all other tax relevant documents.

**Business Management for Accountants:** This sub-area addresses topics related to entrepreneurship related to: business management, human resources management, marketing, sales, planning, business project assessment and all kinds of business and public administration, with the aim of creating an entrepreneurial culture.

**Cost Management:** This sub-area develops topics such as: Introduction to costs to explain their general aspects; Specific Order Costs, being this a topic where the student acquires the skills to prepare spreadsheets and statistics charts corresponding to the costs generated when working with precise or specific orders in the companies. It also comprises the calculation of costs variations, budget planning and costing of departmental continuous costs.

**English Oriented to Bilingual Accounting:** This sub-area is described in detail at the end of the course of study, and for the first time, it integrates English for Specific Purposes (ESP), comprising the four linguistics competences, using the six levels of the Common European Framework of Reference (CEFR) with specific knowledge inherent to the accounting area.



## Pedagogical Model

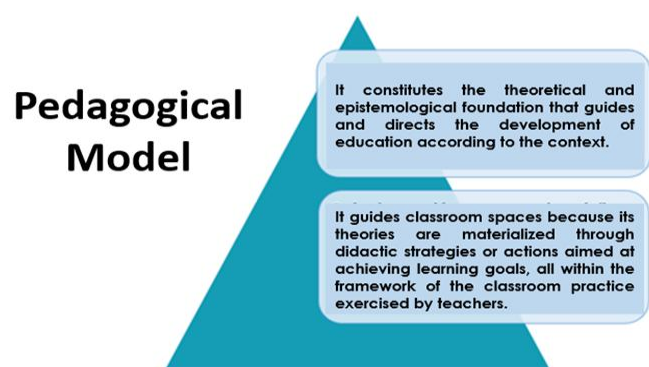
The educational and curricular policies approved by the CSE establish the educational model in which the TVE curricula are framed, by configuring the theoretical bases, forms and purposes of learning, the actors that converge in the learning process. In this pedagogical model, the teacher, the student, the context, and knowledge relate to each other based on the theoretical frame of reference and the set of interests of the context (social, institutional, individual and market), which mediate the exercise of education or the formation of individuals in society.

The pedagogical model constitutes the theoretical and epistemological foundation that orients and directs the development of education according to context, guiding the action in classroom spaces and inductively these models and theories are materialized through strategies and didactic actions aimed at achieving learning goals, all within the framework of classroom practice exercised by teachers. It conceives education as an integral process that develops throughout life, and promotes the progress of society, facilitating equal conditions for men and women, and the full development of their potential (Gómez et al., 2019).



**Figure 1**

*Conceptualization of the Pedagogical Model*

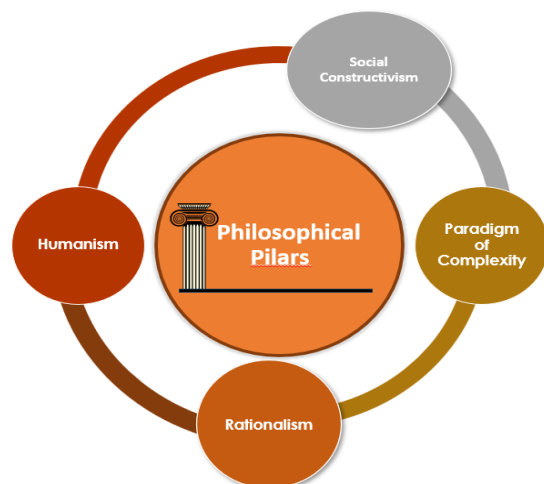


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he curricular design and implementation of TVE curricula are based on the philosophical pillars established in the pedagogical model set forth in the educational policy, which are detailed below.

**Figure 2**

*Educational and Curricular Policy Paradigms*



"Encendamos juntos la luz"

## Paradigm of complexity

It states that the human being is a self-organized and self-referent being, that he/she is aware of him/herself and his/her environment, whose existence makes sense within a natural social-familial ecosystem and as part of society. Regarding the acquisition of knowledge, this paradigm takes into account that learners develop in a bionatural ecosystem (which refers to the biological character of knowledge in terms of brain forms and modes of learning) and in a social ecosystem that conditions the acquisition of knowledge.

In reference to the bionatural ecosystem, our brain is designed to learn and adapt from the information we receive from the world around us. Neurosciences have shown how neural connections are strengthened or weakened depending on the experience and the exposure to stimuli, which underlines the biological basis of learning.

The human being is characterized by autonomy and individuality; establishing relationships with the environment; possessing learning skills, inventiveness, creativity, the ability to integrate information from the natural and social world and the faculty to make decisions.

In the educational field, the paradigm of complexity allows broadening the training horizon, since it considers that human action, due to its characteristics, is essentially uncertain, full of unpredictable events, which require the student to develop resourcefulness and propose new strategies to deal with a reality that changes daily.

## Humanism

It is oriented towards personal growth and therefore appreciates the student's experience, including its emotional aspects. Each person considers him/herself responsible for his/her life and self-realization. Consequently, education is centered on the person, so that he/she is the evaluator and guide of his/her own experience, through the meaning that his/her learning process acquires.

Each person is unique, different; with initiative, with personal needs to grow, with the potential to develop activities and solve problems creatively.

## Rationalism

It is based on reason and objective truths as principles for the development of valid knowledge and has been fundamental in the conceptualization of Costa Rican educational policies.

## Social Constructivism

It proposes the maximum and multifaceted development of the capacities and interests of students, according to learning in the context of a society, considering previous experiences and the mental structures of the person who participates in the processes of knowledge construction. It is part and product of human activity in the social and cultural context where the person develops (CSE; MEP, 2016, p 8-10).



Epistemological paradigms support the pedagogical model and guide pedagogical changes from the behaviorist model, centered on the teacher who teaches, to one centered on the student. This change requires a fundamental change in the role of the educator, from a teacher who transmits to one who facilitates learning. In this sense, their function will be to orient, guide, moderate and facilitate learning by going to the students and offering them information when they need it. Their main role changes from being a protagonist, to offering students diverse learning opportunities, collaborating with them so that they think critically, discuss, and reflect.

The student will leave behind his passive role, in which he received information and then memorized it, but simultaneously forgot it quickly. The model establishes that students assume an active role, which motivates them to learn more, integrate knowledge, have a receptive attitude towards the exchange of ideas, share information and learn from others, be autonomous in learning and work with different groups, managing possible conflicts that may arise. (Zubiría, J.2010)

**Table 1**

Differentiating Aspects between the Behaviorist Model and Social Constructivism

Aspects To consider	Pedagogical Models	
	Conductist	Social Constructivism
<b>Learning Objectives</b>	They are outlined as observable behaviors and are proposed as general and specific objectives for the measurement of their scope.	<p>They are the learning that the student will construct. The student's previous knowledge is considered in its elaboration. The construction of knowledge occurs when this is done in interaction with others.</p> <p>Knowledge comes from the interaction of the individual and his environment. Constructions are not linked to one or another factor but reflect the consequences of mental contradictions resulting from interactions with the environment.</p>
<b>Role of the student</b>	Students are seen as a Blank Slate "tabula rasa," which refers to the idea that students begin their learning process without any prior knowledge. This	He/she is directly responsible for the construction of knowledge. The student must assume an active role in learning, he/she must be free to make decisions, investigate and explore by him/herself, accept his/her



Aspects To consider	Pedagogical Models	
	Conductist	Social Constructivism
	<p>perspective suggests that educators should start from the premise that students lack previous knowledge of the subject being taught, and it is their responsibility to provide them with the necessary information and experiences to acquire knowledge and skills.</p> <p>Students follow orders, obey, require constant approval, and depend on the teacher, which is why they are considered to have a passive role in the teaching-learning process. They perform tasks in which behavior can be observed, measured, and evaluated directly.</p>	<p>mistakes as constructs, trust in his/her capacity and development, and propose new situations for learning. They must be the protagonists of their own learning, empowering themselves and committing themselves to the intellectual activity necessary to assume the construction of knowledge. Students must be able to work in teams, learning to argue, to solve problems and to respect the ideas of others, because it is in the interaction where an attitude towards knowledge is built, seeking information, and committing to the resolution of real problems and their immediate environment.</p> <p>Students are invited to create and produce ideas. It is essential to develop creativity and gain confidence in what they know and what they can do, because they should not assume a passive role in the face of facts, but</p>



Aspects To consider	Pedagogical Models	
	Conductist	Social Constructivism
<b>Rol of the Teacher</b>	<p>It is considered the knowledge provider. He is the central figure of the process. Authority and decisions are centralized in him/her. Within this framework, the teacher performs the following functions or tasks: diagnosing instructional needs (measurable objectives), designing, and creating conditions for instruction, maintaining and conducting instruction, and managing evaluation techniques.</p>	<p>rather an active role in the proposals they are faced with.</p> <p>The teacher must be a promoter of the development and autonomy of the learners. It is necessary that they explore, discover and build, and that they can implement a new way of thinking in teaching. It requires knowing the characteristics of student learning, stages and stages of cognitive development.</p> <ul style="list-style-type: none"><li>- Guides the learning process to ensure the construction of knowledge · Promotes a climate of reciprocity, respect and self-confidence.</li><li>- Procures direct teaching and cognitive problem posing.</li><li>- It should not be authoritarian so as not to foster moral and intellectual dependence and heteronomy.</li></ul>



## Aspects To consider

## Pedagogical Models

### Conductist

### Social Constructivism

- It must respect mistakes from which one can learn.
- Must respect students' own strategies.
- It promotes active learning.
- Must not use reward and punishment, at most reciprocity sanctions, to encourage the construction of moral rules of conduct.
- Encourages dialogue and collaboration between learners and faculty.
- Constantly researches and investigates beforehand the concepts to be shared with students.
- Encourages student participation.
- Conduct assessments to check students' needs.

The role of the teaching person in this environment has to be rethought from the very peculiar conditions with which it differs from the more conventional learning contexts.





## Aspects To consider

## Pedagogical Models

### Conductist

### Social Constructivism

The materials, the activities, the general framework of the process, the guiding function and, if necessary, the directive function, the sequencing of the contents, as well as other functions, will acquire very characteristic profiles that must be delimited with attention to the environment and respect for the very personal learning process required by the environment. It could be said that, in a certain way, the necessary scientific competence of the teacher loses some of its relevance in order to highlight the delicate function of learning mediator.

It favors reflective and critical thinking, exercising the difficult task of keeping alive and stimulating motivation, as well as maintaining attention oriented to the nuclei of the subjects studied will require new habits and skills from the teachers in this



Aspects To consider	Pedagogical Models	
	Conductist	Social Constructivism
<b>Contents</b>	<p>Content is valued as an end in itself. Technological means are used to guarantee its effective transmission.</p>	<p>environment, which are not comparable to those common in face-to-face environments.</p> <p>It is conceived as an element under construction and not as processed information.</p> <p>It includes information, procedures, attitudes and values. The existence of previous knowledge with which conceptual networks can be created is privileged.</p>
<b>Methodology</b>	<p>Rigid, inflexible teaching methods, employing instructional and programmed teaching.</p>	<p>It is based on strategies that allow the construction of knowledge, such as learning to learn, active methodologies that promote problem solving, challenge-based learning and inquiry, among others.</p> <p>Meaningful learning is given to designate the process through which new information is related to a relevant aspect of the student's knowledge structure.</p>



Aspects To consider	Pedagogical Models	
	Conductist	Social Constructivism
		The focus of the activities is on the interaction of the learner with others, the environment, the culture, establishing learning as a result of their development and their relationship with others.
<b>Resources</b>	They are valued as enablers of learning and effectiveness of the teaching process.	Resources are used to collaborate with students in the construction of knowledge (not finished or decorative resources). The resources allow to prove an idea or provide a possible answer or solution to a problem, valuing the natural or social environment as a resource.
<b>Evaluation/ Assessment</b>	<p>The behaviorist model assumes that all learners are equal; therefore, they all receive the same information.</p> <p>Students are generally evaluated in the same way, with the same instruments and</p>	<p>Emphasis is placed on the evaluation of learning processes.</p> <ul style="list-style-type: none"><li>- Self-assessment of students is given, as a capacity for self-regulation and self-evaluation.</li><li>- The process and the result of their own learning is evaluated.</li></ul>



Aspects To consider	Pedagogical Models	
	Conductist	Social Constructivism
	<p>guidelines established for grading them.</p> <p>The evaluation focuses on the product, that is, on the mechanical executions of repetitive actions without giving room for reflection on the behavior executed, which must be measurable and quantifiable, and the criterion of comparison to be used for their evaluation are the established objectives.</p> <p>The purpose of the evaluation is to gather the results of the process and to assess its effectiveness, according to the objectives set.</p>	<ul style="list-style-type: none"><li>- The evaluation depends on the process of construction of meanings and contents.</li><li>- Through evaluation the degree of meaningfulness is checked.</li><li>- Partial assessment activities are considered; it is assumed that more is learned than is grasped.</li><li>- It is advisable to use a variety of assessment activities since the learning context requires it due to its importance: functionality of learning.</li><li>- The ability to use learning to construct other meanings is evaluated.</li><li>- Learners' control and responsibility in carrying out an activity is assessed.</li><li>- Differential assessment of learning content.</li></ul>



Aspects To consider	Pedagogical Models	
	Conductist	Social Constructivism
	<p>the effectiveness of the process, based on the percentages of achievement of the pre-set objectives.</p> <p>The evaluation focused on the achievement of the objectives has made written and oral tests the tools par excellence to measure the amount of learning (knowledge) that the students will demonstrate as evidence of their performance or achievement of the objectives will demonstrate as evidence of their performance or training.</p>	

It provides the referential framework of the pedagogical model, through which the proposed curricula for vocational technical education.

According to Lev Vigotsky, cited by Molina (2018), social constructivism is characterized by the following:

- It considers the level of development; that is, the student person possesses a zone of real progress defined as the actions that students can develop independently.

In this sense, it is relevant to highlight the importance of the diagnostic function of the evaluation in the learning process, since its application allows us to obtain information on the real development zone with which students start the educational level.

- It promotes an active role of the students in their learning. Students do not play a passive role in the process of their development, but that it is they who, stimulated by the environment, compose, and build their own conceptual and symbolic fabric, and thus develop their own learning conditions. He acts on reality, transforms it and is transformed by it. The importance of this characteristic is increased by the nature of Technical Vocational Education, because during the training process, the student can learn in real work environments, through exposure to authentic tasks, as well as the stimulation of the environment to which he/she is exposed during the implementation of technical visits, tours, internships, and the development of professional practice. This allows him to be the architect of his own knowledge, as well as to transform his space.

- Emphasizes the importance of interaction. According to the above, the pedagogical model should promote the interaction of the student with the environment and his relationship with others since the social factor plays a determining role in the construction of knowledge. From the point of view of vocational technical education, this aspect is more significant, since one of its objectives is to develop competencies in the student, which will allow him/her to successfully enter the labor market. This relation will only be possible to the extent that the competencies developed by the students

respond to the needs of the productive sectors, which are characterized by being dynamic, vertiginous and with a strong impact caused by the development of artificial intelligence, the 4.0 revolution, automation, and the use of technology.

In the current context, for vocational technical education, it is essential a pedagogical mediation that privileges the contact of students with the work environment, interaction that promotes learning based on realistic activities, using tools and technology to motivate them to engage in activities that have a clear importance in business environments and facilitate the experience of providing solutions to real-world problems or those of a specific work environment.

Additionally, another element to consider is the construction of knowledge that is produced thanks to the social interaction with people; and very especially to the role played by some key actors that participate in the educational process of this subsystem.

Evidently the teaching of a technical career must take place in the context of real-world problems or professional practice. The pedagogical mediation implemented should promote self-learning, the execution of collaborative and cooperative strategies, as well as promoting learning situations as close as possible to the professional context in which the students will develop in the future; in such a way that spaces are provided in which students face real problems, with a level of difficulty and complexity corresponding to those they will encounter in the work environment.

It is also significant to point out that educational resources and the role of the teacher. Educational resources constitute how the teacher builds the "scaffolding" by means of which he/she supports him/herself to lead the learning and independence of the students. Undoubtedly, education aimed at preparing people for the world of work requires resources that provide adequate support for the achievement of the competencies demanded by the labor market.

In this aspect, the teacher must carefully consider the needs of his students, observing their conceptual differences, learning rhythms and styles, their inclusion and exceptional abilities. Likewise, as the student becomes more proficient, the teacher will remove the scaffolding so that he/she can develop independently.

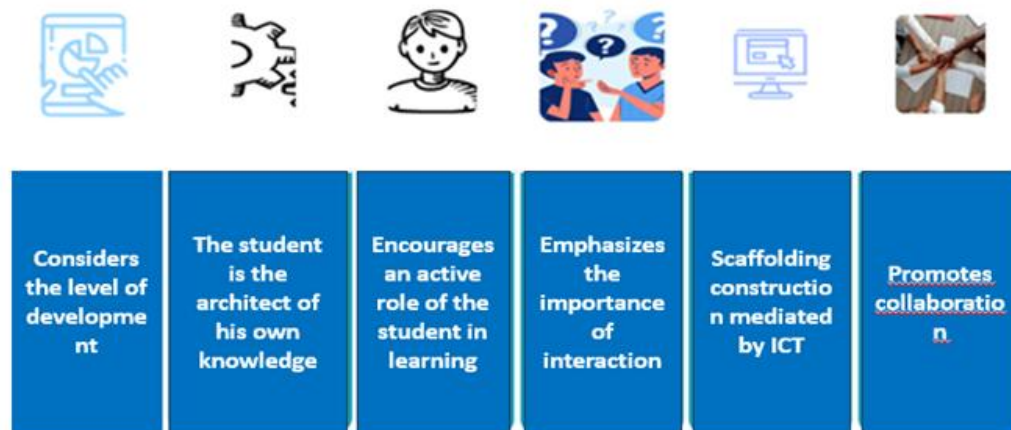
On the other hand, it is worth considering that, from the fundamentals of social constructivism, the development of activities and support provided by teachers is of vital importance. If we analyze the theoretical-practical relationship that characterizes vocational technical education, oriented to the acquisition of knowledge, skills, abilities, values and attitudes in a specific professional field, the educational assistance and support provided by teachers promotes that students can develop the skills and knowledge they need, provided by teachers encourages students to acquire more possibilities for autonomous action and independent use in new, increasingly complex situations and tasks.

This follow-up by the teacher is transcendental in the educational process of a technical career, because during the pedagogical mediation, during the execution of technical visits, tours, internships and professional practices in the company, students have the opportunity to make use of equipment, tools and technology in general, as part of the resources that provide the scaffolding to the educational process, mediated with the supervision and monitoring of experts.



**Figure 3**

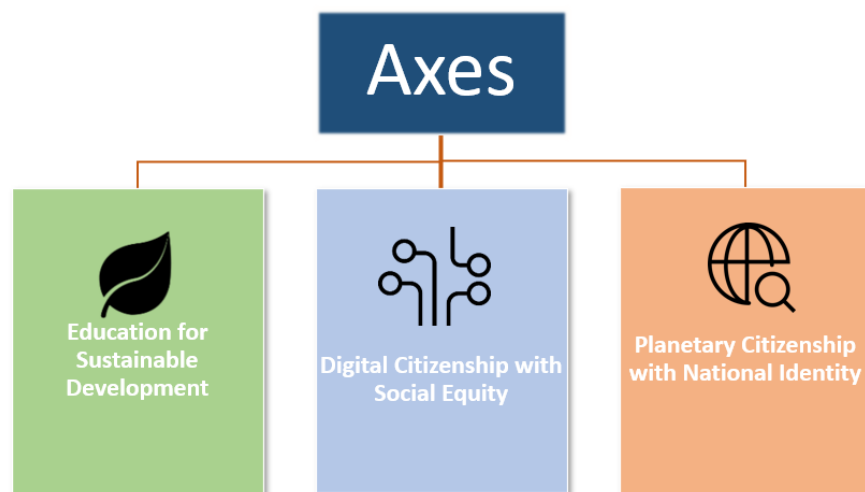
*Characteristics of Social Constructivism that support the pedagogical model of TVE.*



In accordance with the elements that make up the pedagogical model, Figure 4 shows the axes that cut across the curricular design and permeate the proposed study plan, as well as the situations that develop in the educational context.

**Figure 4**

*Axes of the educational and curricular policy of the Ministry of Public Education*



### Education for Sustainable Development

Axis that turns education into the path of empowerment of people, so that they make informed decisions, assume responsibility for their individual actions and their impact on the current and future community; and, consequently, contribute to the development of societies with environmental integrity, economic viability, and social justice for present and future generations.

## Planetary Citizenship with National Identity

With the purpose of strengthening awareness of the immediate connection and interaction that exists between people and environments around the world and the impact of local actions on the global level and vice versa. Furthermore, it implies returning to our historical memory, with the purpose of being aware of who we are, where we come from and where we want to go.

## Digital Citizenship with Social Equity

Axis that seeks the development of a set of practices aimed at reducing the social and digital divide through the use and exploitation of digital technologies (CSE; MEP, 2016, p 10-12).

From the perspective of an education focused on competencies, the four dimensions promoted by Curricular Transformation: Educating for a new citizenship (2015) are integrated:

- Ways of thinking refers to the cognitive development of each person, which implies the skills related to the generation of knowledge, problem solving, creativity and innovation.
- Ways of living in the world entails sociocultural development, the interrelationships that are woven into global citizenship with multicultural roots and the construction of life projects.
- Ways of relating to others, it means to create bridges that help communication and collaboration.
- Tools to integrate into the world: it is the appropriation of digital technologies and other forms of integration, as well as the attention that must be paid to information management (MEP, 2015, p 33-37).

Additionally, it is essential that ETP as a fundamental pillar for the equity, productivity and sustainability of the country; contribute to improving equal access to education, employment, entrepreneurship and decent work.

Table 2 and Diagram 1 display the most relevant elements of the pedagogical model of Professional Technical Education, with their respective characteristics, related to current educational policies, curricular and administrative management, the role of the student, teacher, as well as pedagogical mediation.

**Table 2**

*Elements and Characteristics of the Pedagogical Model of Professional Technical Education, Regular Modality*

Elements to consider	Characteristics
<b>Educational Policies</b>	<ul style="list-style-type: none"> <li>It is based on the epistemological pillars, axes, principles and dimensions established in the current educational policies approved by the CSE.</li> <li>It proposes a comprehensive, humanist, rationalist and complex educational model, based on social constructivism, without leaving aside the importance of the application of technical standards.</li> <li>Promotes inclusion, gender equality, creativity, innovation, reflection, critical thinking, multilingualism, with entrepreneurial skills and commitment to sustainability, Costa Rican society and planetary and digital citizenship.</li> </ul>
<b>Curriculum Management</b>	<ul style="list-style-type: none"> <li>The study plans are designed with a competency-based approach from a training perspective, considering both knowing how to know and knowing how to do (state-of-the-art technology), as well as knowing how to be and knowing how to live with others.</li> </ul>



Elements to consider	Characteristics
	<ul style="list-style-type: none"><li>• Curriculum design based on qualification standards, which are implemented with a methodology that is based on the analysis of the educational and labor context established by the MNC-EFTP-CR, providing information on the requirements of the productive sector to which the qualification belongs, both in the national and international context.</li><li>• Promotes an educational offer that responds to the needs of the productive sectors and favors the employability and continuity of higher education studies in students, in accordance with the continuous advances of technology, artificial intelligence and the impact of the revolution 4.0.</li><li>• Promotes the management of teaching human talent, developing the capabilities required to achieve the student's competencies, according to the context.</li></ul>
<b>Administrative Management</b>	<ul style="list-style-type: none"><li>• Promotes the coordination of the actors that make up the National System of Vocational Technical Education and Training.</li><li>• Establishes strategic alliances between the various TVET actors.</li><li>• Manages the financial resources necessary to provide students who require it with economic incentives (scholarships), food and transportation services that guarantee their permanence and educational success.</li><li>• Promotes the development of training processes for teachers, according to the needs of the context.</li><li>• Propone estrategias pedagógicas centradas en el aprendizaje.</li><li>• Promotes the student to construct knowledge autonomously through their relationship with other collaborators.</li></ul>
<b>Pedagogical Mediation</b>	



## Elements to consider

## Characteristics

- Strengthens the action-oriented methodological approach through the implementation of active methodologies, focused on students, and characterized by conceiving learning as a process and not only as a reception and accumulation of information.
- It proposes that the activities are based on the interaction of the student with others, the environment, the culture, establishing learning as a consequence of their development and their relationship with others.
- It proposes the development of complex activities required for life and the world of work, through the planning and design of authentic learning situations. The application of projects, simulations, as well as active experimentation is considered relevant for the implementation of pedagogical mediation. Simulation is a technique that allows you to recreate situations or establish the feasibility of an experiment. From the simulation, a physical system is visualized, making a connection between the abstract and reality. Simulations create an interactive learning environment, allowing students to explore the dynamics of a process.

In the case of active experimentation, students learn and develop skills through experience in the real world. Learning constitutes the process by which knowledge is created through the transformation of experience. Knowledge is produced through actions caused by a concrete experience, which is transformed into an abstract conceptualization and allows it to be applied to new situations, forming a continuous and interactive process that generates new learning. Learning is a process of mutual relationship between experience and theory. Active experimentation promotes



## Elements to consider

## Characteristics

learning through the design of experiments in the laboratory and in the company. In this sense, an experience is not enough to produce knowledge; modification of the student's cognitive strategies is necessary. Therefore, experience makes sense when it is linked to prior knowledge and conceptual scaffolding is developed that allows new knowledge to be applied to new situations.

The project as a learning strategy allows students to take greater responsibility for their own learning by applying the skills acquired in the educational process in real context situations. Through its application, it seeks to confront students with learning experiences that lead them to rescue, understand and apply the learning acquired, as a tool to solve problems or propose improvements in the environment in which they operate. Likewise, it encourages students to get involved in solving problems and other significant tasks, allowing them to work autonomously in the construction of their own learning.

- Promotes motivation in students by engaging in activities that have clear importance in business environments and in which the application of their learning is facilitated, in solving real-world problems or in a specific work environment.
- Enhances learning in real work environments, using the equipment, technological educational resources, supplies, tools and others from the training company.
- He is directly responsible for the construction of knowledge.
- Plays an active and leading role in learning.
- Demonstrates abilities to work as a team, argue, solve problems and respect the ideas of others.

## Role of the Student



## Elements to consider

## Characteristics

- Interacts with others and with their environment to build meaningful learning.
- Create and lead your own learning experience.
- Investigates and explores on his or her own, committing to solving real problems and those in his or her closest environment.
- Assumes with commitment the intellectual activity necessary for the construction of knowledge.
- Develops self-regulation and metacognition skills, which allows them to reflect on what they know and how they learn. The purpose is to be aware of yourself as a learner, so that you are able to control your cognition and motivation to improve your learning. Self-regulated learners know how to effectively plan their learning and how to monitor their understanding efficiently, they know when they do not understand and have strategies that allow them to review and correct the aspects that they have not understood. They know how to evaluate their learning accurately and effectively.
- Shares knowledge, abilities, skills, values and attitudes with teachers and students, promoting multidirectional and dynamic learning situations that arise from their interaction with the business environment.

## Role of the Teacher

- Guides and guides the learning process.
- Promotes innovation, development and autonomy of students. Teaches how to learn how to learn, through strategies that stimulate creativity, favor movement, exploration, production, and motivation, in accordance with pedagogical mediation.
- Maintains communication with the coordination with the company and the





Elements to consider	Characteristics
	<p>business/industrial sector in relation to the performance of the students during the development of pedagogical activities outside the educational center.</p> <ul style="list-style-type: none"><li>• Provides and monitors the educational support that the student requires in terms of methodological and evaluation strategies.</li><li>• Maintains confidentiality regarding the industrial or commercial information to which it has access, during the development of pedagogical activities outside the educational center.</li><li>• Promotes the development of positive emotions in the class or more specifically motivation, through curiosity, inquiry and the active role of students as a fundamental input for the achievement of executive attention, the formation of new neural networks (neuroplasticity), and the consolidation of long-term memories; processes inherent to learning, in accordance with what is derived from current research in the field of cognitive neurosciences.</li><li>• Promotes self-regulated learning and maximizes the cognitive engagement of students, understanding the nature of the learning activities provided to them, as well as the guidelines used when presenting those learning activities.</li><li>• Carry out the diagnostic, formative and summative evaluation process.</li><li>• Promotes multidirectional and dynamic learning situations, based on its interaction with the student, mentors and the environment of the training companies attended by the students in their charge, during the alternance processes.</li></ul>
<b>Role of the Educational Center</b>	<ul style="list-style-type: none"><li>• Promotes mechanisms for the planning and financing of Professional Technical Education, to have infrastructure, equipment, tools and inputs that facilitate the</li></ul>



## Elements to consider

## Characteristics

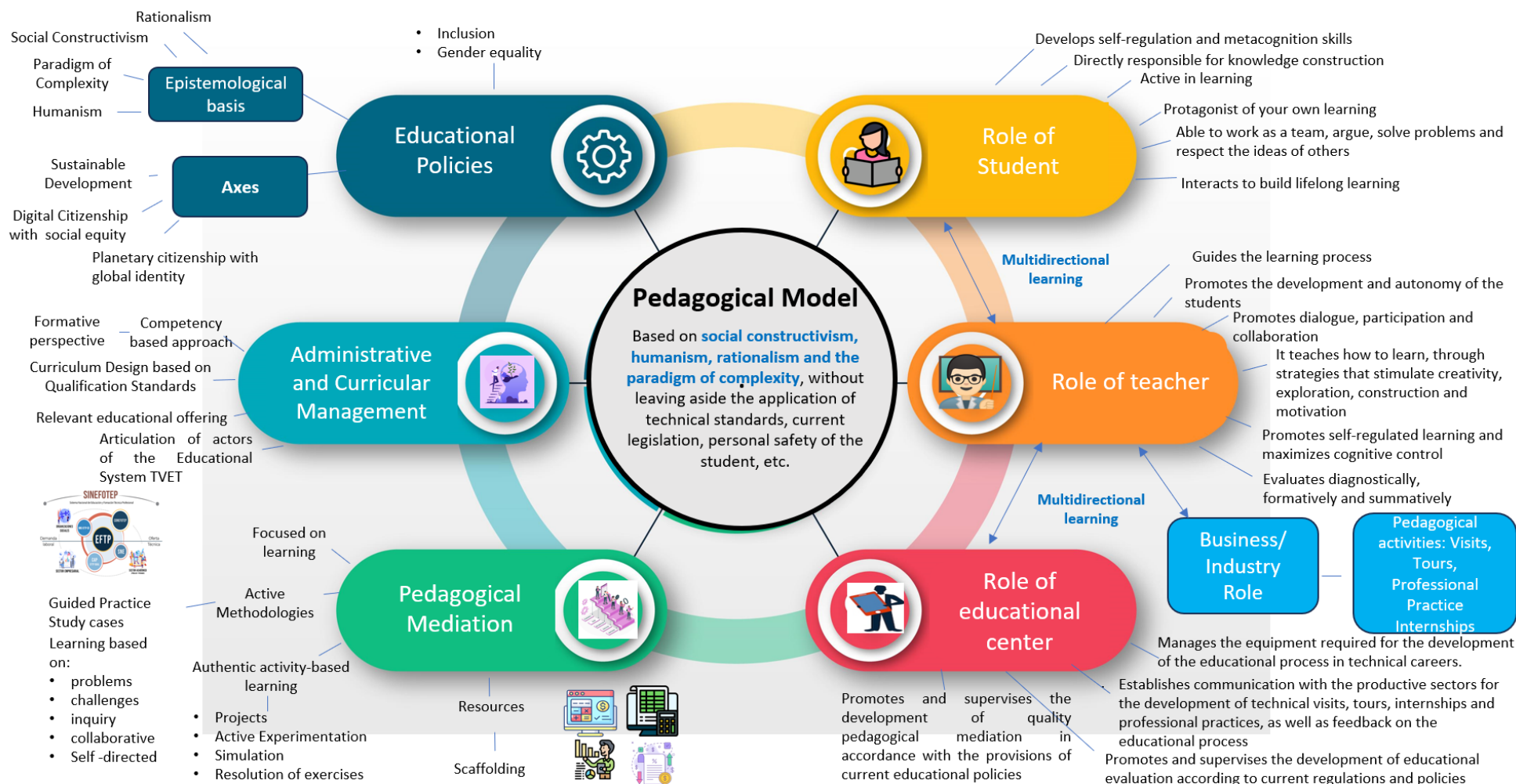
improvement and strengthening of the quality of the educational service and the pedagogical mediation of technical careers, according to the context demands.

- Establishes communication with the productive sectors for the development of technical visits, tours, internships, and professional practices, as well as feedback on the educational process.
- Promotes and supervises the development of educational evaluation according to current regulations and policies.
- Establishes effective communication bridges with the person in charge of the student.
- Promotes and supervises the development of quality pedagogical mediation in accordance with the provisions of current educational policies.
- Implements protocols that ensure the permanence of students in the educational center and academic success.
- Manages administrative processes with other MEP departments, which guarantee the operation of the educational center, as well as the control and monitoring mechanisms that are required.

## Diagram 1

*Elements and Characteristics of the Pedagogical Model of Professional Technical Education, Regular Modality.*

### PEDAGOGICAL MODEL FOR ACCOUNTING SPECIALTY



“Encendamos juntos la luz”



Additionally, it is important to emphasize that the curricular design of the study programs responds to the needs of technical education and vocational training demanded by the current labor context; and that, in the framework of the recommendations given to the country by the OECD, the National Qualifications Framework for Technical Vocational Education and Training of Costa Rica (MNC-EFTP-CR) is implemented, which constitutes the nationally recognized structure that regulates the qualifications and associated competencies based on a set of technical criteria contained in the descriptors.

Finally, it is important to point out that for the first time the study programs have, as one of their inputs, the qualification standards, which is why, once the study plan is implemented, the technical diploma at the intermediate level of these programs will be equivalent to qualification level 4, established in the MNC-EFTP-CR.

## Curricular Approach

The new trends characterize the organization of the labor market and the demand for new professional profiles, within the framework of economic globalization and the information and knowledge society, have led to a transformation in the knowledge, skills, abilities, values, and attitudes required by technical human talent, which represents one of the most in-demand profiles according to employers, both in the national and international labor market.

Specialized positions such as technicians, sales representatives, electricians, mechanics, office support staff and engineers have been ranked among the top five most difficult positions to fill in the last ten years in Costa Rica. The shortage of available human talent and the lack of technical skills and human development competencies are the main reasons why employers are not finding the right talent for their organizations (Manpower Group, 2018).

Besides this, the World Bank, the ILO, and UNESCO (2023) are of the opinion that the trends associated with Industry 4.0 have an impact on the demand for skills, the distribution of economic opportunities, the evolution of labor markets, technological progress, artificial intelligence, demographic transformation and climate change. Against this backdrop, quality vocational technical education is required to ensure successful transition to the labor market.

Another important factor impacting professional technical education is artificial intelligence, one of the areas of technology that has brought about the most dizzying changes in the social, economic and cultural life of people and countries. Its role is relevant, as it is part of the preparation required by students to face the dynamic world of work, contribute to employment and productivity.

Similarly, the pandemic caused by COVID-19 accelerated the development of digital competencies in TVET, bringing with it opportunities, but also highlighting the limitations that must be overcome for these innovations to reach their full potential and contribute to the resilience of the system in the face of future disruptions.

In this context, the competency-based approach, from the formative current or perspective (it has an epistemological support linked to constructivism, neoconstructivism, cognitivism and social constructivism), constitutes one of the main factors to dynamize the national economy. At present, it is recognized that people learn to construct the meaning of their existence through facts and experiences that already exist, which allows the elaboration of new knowledge.

The competence-based approach, from a social constructivist perspective, demands a direct link with the comprehensive development of people. Learning a competence cannot be isolated from the development of the individual, his community or work-social setting. This trend recognizes that knowledge is built from the learner's own experience, from the information he receives and the way he processes, collates, integrates, rebuilds and interprets it, but, mainly, from the way he shares it with others.

The competence-based approach seeks students to develop their own skills or abilities with the goal of achieving comprehensive development throughout their lives, which allows them to successfully enter the employment sector or pursue higher education studies. According to López (2016) "The word competence is polysemic in nature, so its approach requires specifying the perspective of its focus, since it is currently common to find a large variety of classifications (p. 43).

Within this framework of the competency-based approach, Ramírez (2020) considers that:

It transcends the traditional educational approach that privileged memorization skills, so that it challenges people to apply knowledge in different situations; validates learning as a stepwise and integral process in which errors are part; gives emphasis to more comprehensive processes in which for the acquisition and assimilation of knowledge are integrated into knowing how to know, knowing how to do, knowing how to be and knowing how to live together. (p.5)

In the competence-based approach from the training perspective, competences refer to the four pillars of knowledge presented by Jacques Delors, who states that education should be structured around four fundamental learnings that, in the course of life of each person, will be, in a sense, pillars of knowledge: learning to know, that is, acquiring the instruments for understanding; learning to do, to be able to influence one's environment; learn to live together, to participate and cooperate with others in all human activities; finally, learning to be, a fundamental process that gathers elements of the previous three pillars. Indeed, these four paths of knowledge converge into one, as there are many points of contact, similarity, and exchange among them (Delors, 1994).

To make development possible in people's lives, their training process must be related not only to the acquisition of data and information, but also to the articulation and integration of knowledge or learning: knowing, doing, living together, being.

These competences refer us to action. For Perrenoud (2008) “A competence is understood as the ability to mobilize various cognitive resources to deal with a certain type of situations”. Roegiers (2010) “considers them as an organized set of capacities (activities) that are exercised on the contents in a given category to solve the problems arising from them”. (López, p. 67).

Competences mobilize knowledge, ways of doing things, and attitudes; when the person has a competence, the person updates what he knows in a singular context and at the time. In this sense, it is important to consider motivation as an element present in the development of skills, since it is considered, a human dimension based on learning. That is, the motivated student rehearses appropriate behaviors in the face of different experiences, since based on the errors previously committed, he evades responses that did not work in specific situations and replicates those with successful results (Ramírez, 2020).

Consequently, when we talk about the development of skills, we make a direct reference to learning. From this perspective, current research in the field of cognitive neuroscience makes it clear that the development of positive emotions in the class or more specifically motivation, through curiosity, inquiry and the active role of students constitutes a fundamental input for the achievement of executive attention, the formation of new neural networks (neuroplasticity), and the consolidation of long-term memories; processes inherent to learning.



According to these ideas, a competence can be defined as knowledge in action (López, 2016). Castillo and Cabrerizo (2010) define competence as:

...the ability to apply knowledge -what is known- along with skills and abilities -what is known to do- to carry out a professional activity satisfactorily and in a given context satisfactorily -what is known to be oneself, and what is known to be with others. (p. 64).

Tobón (2007) defines competences as:

...complex performance processes suitable in certain contexts, integrating different knowledge (knowing how to be, knowing how to do, knowing how to know and knowing how to live together), to carry out activities and/or solve problems with a sense of challenge, motivation, flexibility, creativity, understanding and entrepreneurship, within a perspective of metacognitive processing, ongoing improvement and ethical commitment, with the goal of contributing to personal development, construction and strengthening of the social fabric, continuous search for sustainable economic business development, and care and protection of the environment and living species (p. 17).

This definition portrays six essential aspects of the concept of competences from a complex approach: processes, complexity, performance, suitability, metacognition, and ethics. This means that, in each competence, an analysis of some of the central aspects is made to guide learning and evaluation, which has implications for didactics, and evaluation strategies and instruments.

Tobón (2007) mentions that competences are an approach to education, though not a pedagogical model. They are an approach because they only focus on certain conceptual and methodological aspects of education and management of human talent; for example: 1) integration of knowledge into performance, such as knowing how to be, knowing how to do, knowing how to know and knowing how live together; 2) construction of training programs in line with the institutional philosophy and the disciplinary, research, labor, professional, social and environmental requirements; 3) education oriented through quality criteria in every process; 4) emphasis on metacognition in didactics and evaluation of competences; and 5) use of strategies and instruments for competence evaluation through the articulation of qualitative with quantitative elements (p. 18-19).

For their part, Estévez and Robles (2013) define competence "as the ability to put into motion (apply) knowledge (knowledge), skills (know-how) and attitudes (implies values) in a relevant way to solve problems or perform tasks. in specific contexts and situations" (p. 8).

When working under a competency-based approach, the first thing that should be clarified are the proposed goals or purposes. When the teacher plans, it is essential that he set the goals, determine the expected results and identify the type of competencies to be developed.

For Adam (2004) learning outcomes:

... are statements about the student's expected abilities to do, understand or demonstrate upon finishing a learning process. They comprehensively describe the knowledge, skills and attitudes that students will acquire in a training process. These results must be observable or measurable, and are described using a dynamic verb, that is, one referring to an action, not a state (p. 19).

In relation to the context of professional technical education and where training is directed, Muñoz (2012) believes that "the competency-based approach focuses on the development of technical training, so that people can develop it efficiently, and effective and in perspective of competitiveness and scientific/technological innovation or technical and algorithmic knowledge management" (p. 21)

The competence-based approach proposed in this study program considers the development of specific, generic, and human development competences as part of the elements of curricular design.

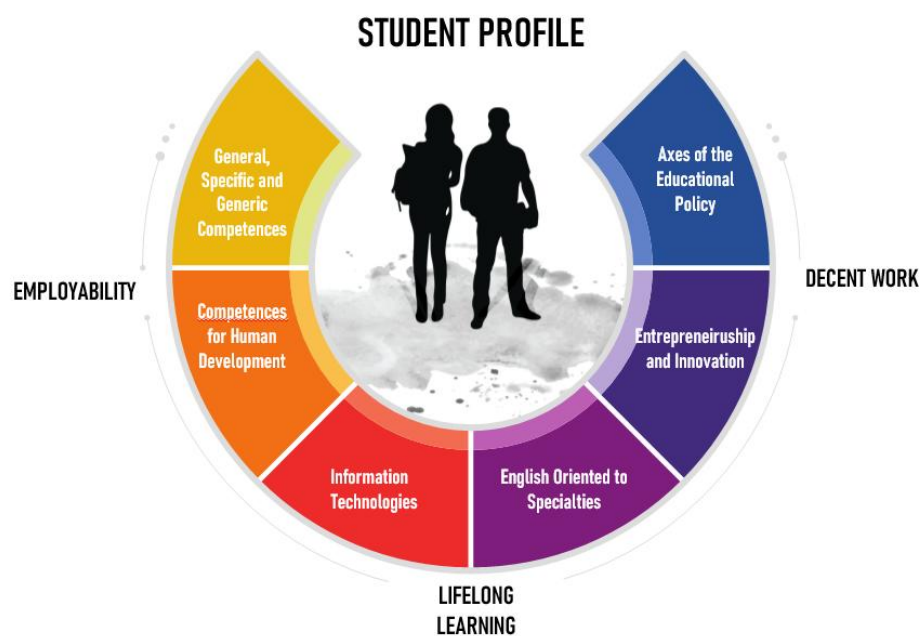
Specific competences have to do with the specific knowledge of each thematic area or discipline. Generic competences constitute part of the command that the student must have on the set of necessary theoretical knowledge that supports the discipline, including cognitive, methodological, technological, and linguistic functions. Competences for human development refer to the ability to maintain an optimal social relationship, and they are linked to cooperation when carrying out common or self-knowledge projects. Likewise, they are linked to the ability to achieve an overview, and they imply people's understanding, knowledge, and sensitivity. It is considered as the ability to act with flexibility and willingness to change when facing new situations (López, 2017, p 46-47).

## Profile of Actors in the Learning Process

Figure 5 shows the curricular elements contained in the curricular proposal of the curriculum for technical careers.

**Figure 5**

Curricular Elements of the Technical Careers Profile



## ***Student***

Under the competence-based approach and the foundations established under the educational policies and guidelines issued by the CSE, in matters related to Technical Vocational Education (TVE), at the end of their training process in the technical specialty, each student is expected to develop the following competences.

### ***General Competence***

It is based on the qualification standard that was the input for the preparation of the study program. It describes the main function that a technician at the intermediate level performs in the discipline where he was trained; this starts from the analysis of the educational and labor context resulting from the information provided by key informants and national and international information sources.

- To develop processes for the collection, record and analysis of accounting information, using technology tools, according to current regulations and laws, with autonomy, ethics and responsibility, through assertive coordination of work teams to solve problems.

### ***Specific Competences***

These are related to the specific knowledge on each thematic area or discipline.

- Prepare financial statements of an organization, according to current regulations and laws.
- Prepare commercial and tax documents, according to current regulations and laws.
- Record the costs of the organization's operations, according to current regulations and legislation.

- Execute internal control procedures in accounting management, according to current legislation and organizational policies.
- Manage the employer's payroll, according to current regulations and organization policies.

### Generic Competences

They constitute part of the command that students must have on the required theoretical knowledge supporting this discipline.

- Identify business opportunities and apply methodologies for building business models.
- Prepare business plans applying current market methodologies.
- Develop the corresponding stages for the creation of practice companies and their life project, taking into consideration their skills, resources, the environment, and their local and social commitment.
- Use digital tools and technologies through the application of open source and licensed software, data automation and analysis and their transmission through the Internet, and the evaluation of alternatives for data protection and integrity by technologies.
- Promote and verify actions that respond to environmental regulations.
- Apply occupational health standards, according to established protocols.
- Apply quality assurance standards established both nationally and internationally.
- Coordinate actions with work teams, assertively and proactively.
- Propose creative and innovative solutions to specific processes in the field of technical training.
- Demonstrate ability and skills in the tasks of the specialty.
- Understand, interpret and communicate technical information specifically related to their field of training.

- Direct production processes, complying with the instructions of senior technicians.
- Prepare and evaluate specialty projects.
- Demonstrate quality work.
- Apply preventive and corrective maintenance systems to equipment, machinery and tools typical of their specialty.
- Demonstrate professional ethics when carrying out tasks related to their specialty.
- Organize their work space, applying technical standards of the specialty.
- Use adequately the materials, equipment, machinery, and tools of their technical training area.

### **Competences for Human Development**

These are defined as competences not specific to an occupation, which are needed for the comprehensive development of any person, professional or citizen. They are acquired during the development of the pedagogical mediation process, the performance of the discipline, and throughout life.

- Perform the tasks of their technical training area, such as:
  - *Self-control*: Ability to control or dominate oneself.
  - *Ethical commitment*: Capacity or will to do the good through moral relations among humans.
  - *Discernment*: Ability to understand or state the difference among several things of a same matter: it involves moral or action judgements solved with integrity, applying a slow concentration process for decision-making with ethics and morals.
  - *Responsibility*: Ability to analyze processes and to identify and understand the issue in order to propose an effective and viable approach.



- Propose solutions to problems in the workplace, showing ability to analyze processes, identify and understand effective and viable approaches.
- Apply principles of customer service.
- Demonstrate the ability to be attentive to others by applying the company's policies and relating effectively in order to solve the need, the service or proposed product.
- Serve users proactively and assertively.
- Communicate correctly both orally and in writing. Demonstrate the ability to produce an audible or visual communication channel to convey information accurately.
- Demonstrate ability for self-learning, with no need for a mediator.
- Communicate assertively. Communicate clear and objective information regarding points of view, desires and feelings, with honesty and respect for other people.
- Work in a team responsibly and orderly.
- Show negotiation skills. Present points of view with the purpose of attaining agreements or results.
- Evidence of innovation and creativity. Develop products or processes in a novel and creative way.
- Demonstrate leadership in the performance of the technical training area for the achievement of the goals and objectives of the organization and common good.
- Show the ability to anticipate, on their own initiative, future problems or needs in the area of their technical training.
- Show critical thinking. Interpret opinions or statements with valid or truthful arguments, applied to the context of everyday life.
- Other competences required by the public and educational sectors.



## Teacher

It is a facilitator of information and knowledge. For this, the teacher requires true willingness and commitment to be an effective promoter of skill development. Below are some of the characteristics of teachers in a competence-based approach:

- Show interest in researching, knowing and developing new knowledge related to their technical specialty.
- Show knowledge on the national and international reality, as related to the field of action of their specialty.
- Carefully evaluate their own learning and experiences.
- Recognize their abilities and limitations, seeking continuous personal development.
- Direct and structure knowledge to facilitate meaningful learning experiences.
- Recognize in depth the skills, content and approaches established for teaching, as well as the interrelationships and rationality of the curriculum.
- Have critical, systemic, divergent, and insightful thinking skills framed under valid ethical processes in society.
- Participate responsibly in the process of skill development.
- Have the ability of learning to learn.
- Promote strategies to encourage students to acquire significant learning.
- Design, organize and propose teaching strategies and activities, adequate to the levels and forms of skill development, which must be acquired by students by interconnecting the characteristics of the social and cultural setting.
- Participate in Educational Quality Enhancement.
- Express themselves clearly, simply and correctly both orally and in writing, both in the technical field and in the daily social sphere.



- Know how to listen to different points of view and listen to the needs expressed by learners and peers within a framework of positive reflection.
- Address adequately conflict solution processes among peers, promoting dialogue and committing to the ideals of Costa Rican education.
- Guide the intellectual development of students.
- Generate evaluation strategies that inspire meaningful learning.
- Explore knowledge and potential of students for skill development.
- Work in teams.
- Show empathy, sensitivity, and respect for the needs and feelings of others.
- Have sense of social equity, justice, respect, objectivity, integrity, and honesty.
- Propose, analyze and solve problems; facing intellectual challenges in which they generate their own answers based on their knowledge and experiences.
- Guide students so that they acquire the ability to analyze and solve problems.
- Identify learning styles to optimize and encourage skills.
- Determine their own style regarding the teaching-learning process by using multiple information and innovation sources.

## Curriculum Design

As part of the elements of curriculum design, the study program includes the development of specific or technical competences of the area of technical training. In addition, it includes the competences for human development and the axis of the educational policy "The Person: Center of the educational process and transforming subject of society", which permeates the entire educational process of the technical program or specialty selected by the student.

Learning outcomes are statements associated with what the student is expected to do, understand or demonstrate upon completing the learning process. Essential knowledge is the set of technical, theoretical, methodological knowledge of the field and other disciplines required for the learning process in their area of technical training and for life. This must be developed to achieve the learning outcomes established in the curricular proposal.

Achievement indicators are statements describing the path towards compliance with the standard; they set the purposes, goals and aims to be achieved by the student, from the affective, cognitive and instrumental point of view. These are indicators for macro evaluation that allow visualizing and showing the level of achievement reached by the student as a product of the pedagogical approach developed by the teacher.

Below is the format template established in the curriculum design of this study program.



## Format template of curriculum design

Speciality <sup>1</sup> :	Modality:	Detailed Field <sup>2</sup> :	Level:
Subject-Area:	Study Unit:		Estimated time:
Competences for human development:		Educational Policy Axis <sup>3</sup> :	
Learning Outcomes	Essential Knowledge	Achievement Indicators <sup>4</sup>	
1.			
2.			
3.			

<sup>1</sup> Name of the approved Qualification Standard of MNC EFTP CR.

<sup>2</sup> According to the International Standards Classification of Education (ISCED).

<sup>3</sup> Educational Policy "The person: Center of the educational process and transforming subject of society"

<sup>4</sup> Macro evaluation indicators.

## Didactic Principles and Methodological Strategies for Pedagogical Mediation

Education occupies a central core on the agenda of countries, and this is due to reasons such as rapid advances in information and communication technologies, the shift towards knowledge-based economies and the emphasis on critical skills and capabilities required. to the citizen of the 21st century. Under this premise, the educational system and the teacher must facilitate pedagogical mediation that allows the acquisition of knowledge, the development of skills and the tools that a person requires for their performance today.

The new generations are influenced directly and indirectly by information and telecommunications technologies, which means, among other factors, that they learn differently from previous generations. It is not enough to use technological resources to satisfy learning and training needs. The challenge is that new technologies constitute a means to train new generations of citizens with the values that society demands.

For this reason, the learning method constitutes a key factor in the creation of new learning environments. In other words, the learning method is the way or path in the presentation of information, the steps that are followed and make learners participate in an active and interactive, critical, reflective, and creative way, as well as committed and responsible; so that learners are not only recipients of the information systematized and presented by others, but quite the opposite, that they participate in the construction of knowledge and contribute to the learning of the other members of their group.

Within this order of ideas, John Biggs proposes constructive alignment, which constitutes a pedagogical model that answers the question how to teach so that all members of the class learn more deeply and how to revitalize the

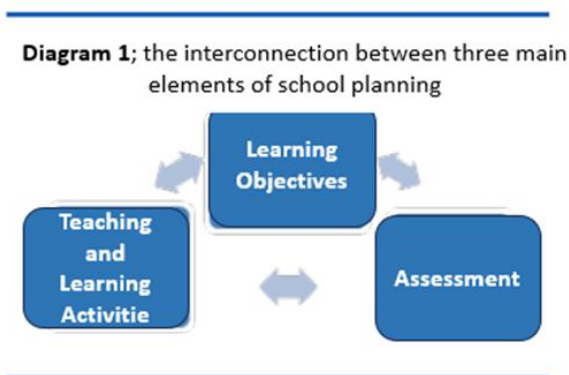
meaning of teaching beyond transmitting content. His conceptual model proposes a different way of delimiting and expressing what is taught, how it is taught, and what is evaluated.

Biggs points out that teaching “forms a complex system, which includes at the classroom level the teacher, the students, the context, the learning activities and their results” (Biggs, 1996, p. 350). They need to be aligned if we want to foster student learning: “when there is alignment between what we want, how we teach, and how we assess, teaching is likely to be much more effective than when there is not” (Biggs, 2004, p.46).

This alignment takes place in a context, or under certain situational factors that we cannot forget when designing a course (Fink, 2004). This means that teachers must start by knowing the learning results of the course they teach and, based on these, design an evaluation system and teaching-learning activities that are: a) consistent with each other, and b) consistent with the learning results before. described. Let us note that this implies that in reality evaluation should not be treated as something apart from teaching-learning methodologies, but in reality it is an integral part of them.

## Diagram 2

*The interconnection between three main elements of school planning*



As shown in Diagram 2, Constructive Alignment requires that teachers know, with clarity and precision, what are considered three central elements of educational planning:

- Learning Objectives, previously called objectives or goals, now competencies: what do we expect our students to achieve in our degrees, courses, or classes?
- Teaching and Learning Activities: what are our students going to do to achieve the expected results and what are we going to do to support them?
- Assessment: how are we going to evaluate if our students achieved the expected results?

In accordance with the constructive alignment model, an action-oriented methodological approach to the implementation of pedagogical mediation is required for vocational technical education and training. This model is

characterized by moving away from systematic procedures related to specific theoretical structures and is based on didactics that facilitates the connection between knowledge and action.

Action-oriented methods aim at teaching strategies that link the student with life and work situations. In this context, action-oriented teaching takes into consideration problem solving and includes planning, execution, control and evaluation. For this reason, it is not enough to carry out actions according to instructions, because the central purpose of this pedagogical approach is the development of action competence.

These methods include content-related learning, methodical problem-solving learning, social-communicative learning, and affective-ethical learning. Some action-oriented strategies that teachers can implement in their pedagogical mediation are listed below: projects, simulated situations, business games, case studies, role-playing games, among others.

These methods are based on the development of complex activities required for life and the world of work, which the students carry out independently. In addition to projects, simulations, business games, case studies and role-playing games, the guide text method is also an action-oriented method. Use guide texts to stimulate and structure learning processes. These are the guiding questions, guiding principles, work plans and control sheets.

Scenario and future workshops also have a place in the spectrum of methods used for teaching and learning in vocational technical education and training. Other variants worth mentioning that also belong to action-oriented methods are problem analysis, workshop development, experimental exercises, or experimentation-oriented teaching. (Bonz, B.2006)



It is important to note that the incorporation of action-oriented didactics methods, the development of pedagogical mediation oriented on active methodologies, in addition to the planning and design of authentic learning situations, promote learning based on realistic activities and provide clear information on the knowledge and skills developed by students. Likewise, they promote motivation in students, by engaging in activities that have clear importance in business environments, in which the application of their learning is facilitated, in solving real-world problems or in a specific work environment.

Teaching based on active methodologies is student-centered, focusing on the development of specific competencies of the career. These strategies view learning as a constructive rather than a receptive process. Cognitive psychology has consistently shown that one of the most important structures of memory is its associative structure. Knowledge is structured in networks of related concepts called semantic networks. New information is assimilated into the existing network. Depending on how this connection is made, the new information may or may not be used to solve problems or recognize situations.

A second element that underpins the use of active teaching methodologies is that self-directed learning, or the development of metacognitive skills, promotes better and deeper learning. It involves promoting competencies that allow students to judge the difficulty of problems, detect whether they understood a text, know when to use alternative strategies to understand documentation and assess their knowledge acquisition progress.

These methodologies are based on principles proposed by Piaget, Vygotsky, and Ausubel, who argue that students should be actively, committedly, and autonomously involved in their learning. Moreover, they focus on the students and are characterized by conceiving learning as a process rather than merely the reception and accumulation of information (Altamirano et al., 2022).

Active methodologies for teaching and learning focus on the students and are characterized by conceiving learning as a process and not only as a reception and accumulation of information. Another element that bases its application is self-directed learning, that is, the development of metacognitive skills which promotes better and greater learning. During self-directed learning, students work as a team, argue, discuss, and constantly evaluate what they learn.

These methodologies emphasize that teaching must take place in the context of real-world problems or professional practice. Situations should be presented as close as possible to the professional context in which the student will develop in the future. The contextualization of teaching promotes students' positive attitude towards learning and their motivation; also allowing for facing real problems, with a level of difficulty and complexity similar to those found in professional practice.

The Compendium of Strategies for Pedagogical Mediation of Professional Technical Education (2023) presents active methodologies that the teacher and mentor can implement; between them:

- **Flipped Classroom**, conceived as a pedagogical model that raises the need to transfer part of the teaching and learning process outside the classroom, to use class time for the development of cognitive processes of greater complexity that promote meaningful learning.
- **Reflective Inquiry-Based Learning**, it is similar to project-based learning; however, the role of teachers is different. In reflective or inquiry-based learning, the student explores a topic and chooses the topic, develops the research plan, and arrives at conclusions, although the teacher is available to provide help and guidance when necessary.
- **Problem-based learning**, although this strategy begins with the formulation of the problem posed by the student or the teacher, its purpose not only focuses on solving the problem, but on the process of substantiating the possible solution.

This is seen when the same problem is assigned to several groups. When presenting the solutions, it is observed which strategy or argumentation was adopted in each of the teams.

- **Project-based learning.** The project is defined as the set of activities articulated among themselves, in order to generate products, services or understandings capable of solving problems or satisfy needs and concerns, according to the resources and time allocated. By virtue of the above, project-based learning is a methodological design and programming strategy that implements a set of tasks based on the resolution of questions or problems (challenges), through a research or creation process by the student working in a relatively autonomous manner, with a high level of involvement and cooperation and which culminates in a final product presented to others.

- **Challenge-based learning,** which has its roots in experiential learning and has as a fundamental principle that students learn better when they actively participate in open learning experiences, than when they passively participate in structured activities.

- **Project.** This technique confronts students with situations that lead them to understand and apply what they learn, as a tool to solve problems. These experiences in which they are involved make them learn to manage and use the resources they have available such as time and materials, in addition to developing and perfecting academic and social skills through pedagogical mediation.

The project technique focuses on fundamental concepts and principles of the discipline of knowledge and not on select topics. The situation in which the students work is, as much as possible, oriented towards real life and the work context, frequently with real difficulties to face and with constant feedback.

- **Cooperative Learning.** It is important as a methodology for the development of pedagogical mediation strategies under the competency-based approach. It is the interdependence that is achieved through from the cooperative relationships between those involved in learning. This does not mean suppressing individual work, it is necessary to better prepare for group effort, in order to achieve the task together. Cooperating is sharing a significant life experience that requires working together to achieve mutual benefits. Cooperation implies joint results, through positive interdependence

that involves all team members in what is done, and in the process of which each one contributes their talent (Ferreiro, 2007).

- **Learning based on experience.** If we take into consideration that the need to acquire skills in accordance with the highly competitive demands of companies and the changing conditions of the context in which they operate is currently a reality in our society; promoting skills related to problem solving, autonomous learning and the ability to make decisions, self-direct their actions and analyze their impact, takes on a high value. To achieve these skills, experiential learning is a very useful tool, especially in on-the-job training, where it is important to acquire knowledge effectively and in a short time.

Experiential learning is an educational approach that is based on active learning and the practical application of knowledge. Unlike more traditional learning approaches, which focus on passively transmitting information, it is based on the idea that students learn best when they engage in practical, meaningful experiences. It differs from traditional approaches in several ways as it requires participation, connection to the real world, and reflective learning. It consists of a learning process in which people (individually or in groups) perform certain actions and observe the effects. This type of training promotes a deep construction of knowledge and increases understanding, effectiveness, and efficiency in the implementation of the skills learned.

- **Simulation:** These are learning experiences focused on challenge, challenge, and adventure, presenting in a simplified and summarized way models of real and complex situations that subject the student to decision making, leadership, communication, planning and delegation. The Simulation is a very useful technique to achieve meaningful learning and recreate experiences that would be impossible to experience, as occurs, for example, with events from the past. Students can represent situations they face at work or that they hope to encounter in the future. They can be tasked with managing a company from a given situation or managing a specific function within a simulated company. Simulations based on reality facilitate the change of attitudes and skills with the objective that this change has a direct impact on job performance. It produces a high degree of motivation and active student participation. It develops skills

and abilities, stimulates the critical spirit, allows you to visualize the consequences of your actions, and practically applies the theoretical knowledge acquired.

Simulations are a highly effective tool for implementing experiential learning. These offer students the opportunity to actively participate, practice skills and apply knowledge in real or simulated situations and best of all, they are beneficial for both face-to-face learning and online learning, promoting meaningful and lasting learning.

- **Demonstration:** a technique used both to teach and to evaluate specific skills, tools, and learning. It implies that the students expose, explain or apply, in front of the teacher and a particular audience, the procedure, the process of a subject or the topic under study, in a concrete way. The student performs a real or simulated performance before others. This demonstration allows to evaluate the appropriation, comprehension or application capacity of a theory, method, technique, or some instrument on the part of the student. Besides this, the student can appreciate the definition of concepts, attitudes and skills related to problem solving, critical thinking and effective communication. This technique allows students to be involved as monitors of their own learning, fostering metacognition.

The use of active methodologies in technical professional education promotes the exposure of the student to real learning environments, typical of professional, practice which gives you a more complex vision of it. In accordance with what is established in the pedagogical model, it always considers the environment and the context, providing the opportunity to develop authentic tasks linked in a significant way to the environment.

In this context, the role of the teacher is to provide students with learning environments that foster the development of capabilities, encourage reflection on experience, social negotiation (cooperative learning), without ceasing to take into consideration the characteristics specific to the student, understanding learning as the reconstruction of cultural knowledge, starting from previous knowledge and allowing its internal reorganization.

To facilitate the pedagogical mediation carried out by teachers, some didactic and pedagogical guidelines for the application of curricula based on a competency-based approach are cited below:

- Articulation of learning outcomes, essential knowledge, activities and evaluation system as a line of work to follow.
- Application of varied methods that are appropriate for the acquisition of learning of different nature: concepts and theories, as well as skills, attitudes, and values. The diversity of methods allows access, from various perspectives to the learning object so that it can be grasped in a comprehensive manner. However, care must be taken not to disperse the student's attention with a variety of changing methodologies.
- Inclusion of the different methodologies within a coherent framework that responds to the characteristics. In this sense, no teaching strategy is the unique solution, but rather an excuse to invite students to perform and, based on their productions, create opportunities for exchange and reflection.
- Selection of contextual activities, which the student can recognize as socially valued, as a means to stimulate their interest and motivation.
- An environment that facilitates quality learning characterized, among other elements, by coordinating learning results and the teaching method with the strategies, techniques and evaluation activities (evaluation methodology), so that the entire pedagogical mediation process is coherent and the actors in said process (teachers and students) are co-participants in it.
- Increasing implementation of information and communication technologies to create virtual environments and simulate real working conditions (CSUCA, 2018, p.86-87).

Obviously, the role of the teacher as a key actor in Professional Technical Education is fundamental for the achievement of significant learning. Some aspects to consider in relation to the role they are expected to play in the educational process are the following:



- You are expected to be an expert in your professional field, as well as a specialist in the design of teaching-learning processes that respond individually to a wide variety of needs.
- It constitutes a relevant actor in the preparation of young people and adults for the labor market by teaching not only professional skills, but also transversal skills, such as generic skills and for human development.
- Supports the “school-to-work” transition of students with diverse backgrounds, including those who struggle with academic studies and adults who need new, updated, or improved skills.
- Prepares students for the world of work by combining their different knowledge.
- Promotes lifelong learning, comprehensive training, and individual development.
- Evaluates and recognizes individually the needs, experiences, and demands of its students, integrating them into pedagogical mediation.
- Facilitates adaptation to the demands and constantly changing world of work (digitalization, automation, work processes in the company, heterogeneity, among others).
- It constitutes the mediator between the labor market and professional qualification. (OECD, 2021)

## Orientations for the development of pedagogical activities outside the educational institution

*Orientations and guidelines for the development of pedagogical activities outside the educational institution in the TVE (2021)* establishes the regulations for conducting pedagogical activities outside the institution; its purpose is to guide and disclose the requirements to conduct visits, tours, internships, and practicums in the subjects of the technical area of the Technical Vocational Education curriculum taught in technical vocational schools.

Pedagogical activities outside the educational institution constitute an excellent means to reinforce and develop students' knowledge, abilities, skills and attitudes, through their relationship with the environment and a concrete reality.

When implementing of these activities, all participants must comply with the guidelines established in the manual. These are mandatory and immediately applicable in all technical vocational schools and public institutions offering the specialties of Technical Vocational Education. Additionally, every activity outside the educational institution must correspond only to the development or complement of the study programs corresponding to technical vocational education and, in turn, it must comply with ministerial provisions and current regulations.

*Orientations and guidelines for the development of pedagogical activities outside the educational institution in the TVE (2021)* sets forth the pedagogic activities to use as a part of the learning process of students of TVE:

### Practicum

This is a curricular activity, used in the curricula in force, carried out individually by students in the last level of professional technical colleges, evening professional technical colleges, evening technical sections of professional



technical colleges and IPEC and CINDEA that teach technical specialties. This practicum is directly related to the technical specialty studied. The objective is to apply and complement the knowledge acquired by students during their technical training, favoring the acquisition of competencies that prepare them for the exercise of professional activities, facilitate their employability and foster their entrepreneurial capacity. This practicum is carried out in companies, institutions and public or private entities, nationally or internationally. This practicum is governed by what is established in the Regulation of Graduation Requirements to opt for the Title of Technician in the Middle Level in the specialties approved by the DETCE.

### Internship

It is an activity of curricular nature, which is part of the teaching-learning process that is carried out in public and/or private institutions; its objective is to ensure that students experience the reality inherent to their specialty, in order to facilitate their incorporation into the productive sector. This activity is mandatory.

### Field trip

Pedagogical activity used in the current curricula. It constitutes an alternative and experiential means of significant learning, a space of constant training for the student, from various experiences in particular contexts and guided by the teacher.

## Visit

Pedagogical activity in the Programs of Studies in force. This tour has learning purposes that the students of professional technical education make individually or in groups, under the guidance and accompaniment of the teacher, special guides, or both, to a previously selected place; for example: museum, historical or archaeological area, gallery, park, reserve, public office, company, laboratories, factory, workshop, community, mountain, among others. The above is; in accordance with, the nature of the professional career that the student is studying and what is established in the respective study program. (MEP, 2021, p 8-16).

## Planning the Learning Process

### Annual Plan

The annual plan is prepared based on the current study program, and it is the schedule that presents the development of the study program in months and weeks throughout the school year. It represents the time distribution of the study units to be developed along with their respective learning outcomes.

Its preparation must include the weeks and hours allocated to develop each study unit, indicating their learning outcomes. An annual plan is prepared for each sub-area, and it must include the study units that make it up with their learning outcomes. In addition, it must respect the logical sequence that the study program provides for approaching the educational process. The information for the preparation of the annual plan must be taken from the curriculum, specifically, in relation to the structure, map and curriculum grid.

This plan must be submitted to the School Principal, in a printed or digital format, as established by the administration, at the beginning of the school year.

## Template for the annual plan

ANNUAL PLAN																																																	
Technical High School:																																																	
Specialty:																Subject Area:																Level:																	
Teacher:																								Year:																									
Study Units and Learning Results	February				March				April				May				June				July				August				September				October				November				December				Hours				
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4									
Educational Resources																																																	

## Pedagogical Practice Plan

This plan must be prepared on monthly basis. It is for daily use and must be submitted to the Principal, either printed or digital, as the school administration deems appropriate, so that it can be verified that its development is consistent with the annual plan prepared at the beginning of the school year.

Its format includes the development of two aspects: administrative and technical. The included administrative information is related to the name of the school, the name of the teacher, the specialty or technical program that he teaches, the grade and the school year.

The modality of the specialty is related to fields of the economy (Agriculture, Business and Services and Industry). The detailed field corresponds to one of the fields where the qualification is identified when building the standard, according to the Unesco International Standard Classification of Education (ISCED).

In addition, it indicates the sub-area, the study unit and the estimated time for their development. These aspects must be in accordance with the contents of the annual plan, and, therefore, with the structure, map and curriculum grid of the study program.

The competence for human development and the educational policy axis are developed throughout the entire study program, and these elements are part of the development of the technical part of the pedagogical practice plan.

Teachers must convey the learning outcomes and essential knowledge of the study program corresponding to the sub-area and study unit under development and establish, according to their teaching experience, the pedagogical

strategies and techniques they will use for their mediation; including both the strategies they will use to approach such unit the classroom and those that students will execute.

Moreover, teachers are responsible for generating the achievement indicators that they expect observe in students, as a result of the mediation strategies used and the evidence of knowledge, performance or product, as appropriate.

Achievement indicators, as established by the teacher in the Pedagogical Practice Plan, must be consistent with the information included in the instruments technically developed for the evaluation process and, in the case of evidence, they must be observed in the student's evidence portfolio.

The detailed field is indicated according to the International Standard Classification of Education (ISCED). The estimated time must be stated in hours; it will correspond to the time that the teacher requires to address each of the learning outcomes, related to the annual plan at all times.

The educational policy axis corresponds to the curricular policy "Educating for a new citizenship". Teachers must state the resources of physical space, materials, equipment and tools that they will use to develop the pedagogical practice plan. Below is the format template used to present it, as approved by CSE in the study program.



## Format template of the pedagogical practice plan.

PEDAGOGICAL PRACTICE PLAN				
School:				
Name of teacher:		Grade:		
Speciality:	Modality:		Detailed Field <sup>1</sup> :	
Subject-Area:	Study Unit:		Estimated time:	
Competences for human development:			Educational Policy Axis <sup>2</sup> :	
Learning Outcomes	Essential Knowledge	Strategies for pedagogical mediation	Evidence	Estimated time (hours)
1.		Teacher-Student	Knowledge Performance Product	
2.		Teacher-Student	Knowledge Performance Product	
Observations:				

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<sup>1</sup> According to International Standard Classification of Education (ISCED).

<sup>2</sup> Curricular Policy "Educating for a New Citizenship".

## Evaluation of the Learning Process

Within the competency-based approach, assessment is considered part of the learning process and not merely a collection of evidence. This process includes performance assessment, where students are challenged to engage in tasks or solve real-life problems. In doing so, they must develop a set of knowledge, skills, abilities, and attitudes (Rodríguez and Ibarra, 2011).

The primary objective of assessment includes determining the learning process, making it essential to understand the various phases required to achieve it. Tobón (2008) relies on eight basic questions:

### **What to assess?**

It is crucial to have a clear understanding of the knowledge, and specific skills related to both generic and career competencies, as well as human development and linguistic proficiency. Essentially, the knowledge, skills, abilities, values, and attitudes.

### **Why assess?**

Within the competency-based approach, assessment aims to evaluate the comprehensive education of students. Considering the relevance for educators to understand the necessary conditions for their students to become competent.

### **What criteria to use?**

The learning outcomes established in the curriculum are used as criteria, representing the expected and demonstrable achievements arising from the implementation of the learning process.



### **What do we assess with?**

The progress of students becomes evident through the implementation of learning activities, evaluative strategies, and the application of tests, revealing their knowledge, skills, and abilities, as well as the level of performance achieved, and the products generated, among others.

Castillo and Cabrerizo (2010) assert that the proposed learning activities are fundamental for competency development and serve as the foundation of learning. Therefore, these activities need to be pre-planned, considering continuity, sequencing, and curricular integration. It's essential to understand that competencies develop through a continuous process, where a series of learning activities are accumulated. Development is progressive; thus, clarity regarding the descriptors of each competency and the type of information collected as a result of each executed learning activity.

### **How to determine the level of learning achievement?**

One of the challenges of competency-based assessment is understanding the performance levels of students. Various types of assessment instruments serve as support resources to determine the attained levels, track progress, control and regulate the knowledge, skills, and abilities each student develops during the implementation of an assessment strategy or technique. These instruments provide educators with information to provide feedback to students based on the presented evidence. Constructing assessment instruments involves generating a set of indicators and criteria that establish the levels of achievement to be reached.

### **When to assess?**

Assessment occurs throughout the learning process: diagnostic assessment (at the beginning), formative assessment throughout the process, and summative assessment at the end. The key is to integrate all three assessment purposes to obtain timely information regarding the acquired knowledge and developed skills and abilities resulting from the educational process's

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implementation. This ensures that students receive necessary feedback throughout the educational process, not just for final grading purposes.

### **What strategies to use?**

An assessment strategy is an action plan to assess student learning, recognize their progress, and identify interferences to effectively intervene in their learning process. These strategies are always purposeful and intentional, aimed at developing student learning. Therefore, the assessment strategy includes a plan where didactic techniques (such as maps, simulations, productions, practical exercises, case studies, and presentations), observation, portfolios, and assessment instruments, among others, are integrated into the educational process established from the beginning by the teacher.

### **How to provide feedback?**

It is important to inform students of their results, recognize their achievements, identify their strengths and limitations, and, above all, help them learn from their mistakes, as happens in real life.

Talking about competence-based evaluation means incorporating new evaluation strategies. In this regard, it emphasizes the importance of implementing a learning-oriented evaluation, focused on student participation, aimed at situations of an authentic nature, increasingly closer to real life. Therefore, competence is contextual; it reflects the relationship between people's skills and the activities they perform in a particular situation in the real world (López, 2014).

Competence-based evaluation in a continuous, dynamic, holistic approach aimed at analyzing the performance levels achieved by the student. In this sense, evaluation fulfills a self-regulation function that allows students to generate personal monitoring of their learning.

From this perspective, competence predicts performance; it is directly linked to the student's practical processes and not so much to data accumulation. Evaluation identifies and records the attributes of the competence to be developed through the processes and the evidence generated by the student, with the objective of evaluating the evolution of the domain and transfer of such competence. Teachers make judgments based on the process and the evidence of their students through the observation and analysis of the evolution of the domain of each level.

Learning evidence can be defined as everything the student develops during pedagogical mediation, accurately representing the acquired learning. They are demonstrations of what the student "knows," "knows how to do," "knows how to be," and "knows how to interact with others." Based on these, the level of learning achievement is determined, establishing the gradual acquisition of competency.

Based on the learning outcomes established in the curriculum, educators plan and implement the pedagogical mediation strategy required for its approach. Thus, learning evidence arises, where the student demonstrates the achieved performance.

Learning evidence can be of three types: knowledge, performance, and product. Knowledge evidence consists of demonstrations related to the knowledge necessary for performance; this includes knowledge of facts, processes, understanding of principles, and theories, and how to use and apply knowledge in daily or new situations, based on the learning outcomes stated on the study plans of each technical career.

Performance evidence refers to demonstrating skills and abilities in executing a process or activity. They provide direct, high-quality, and reliable information on how the student develops a process in their technical training area, aiming to determine the learning they possess and what remains to be achieved.

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Product evidence represents the results obtained by the student in the development of a productive function or activity. The product can be an article or object, a document, or a service, among others, reflecting comprehensively the achieved learning.

Evaluation must be in line with curriculum; there must be a balance among learning outcomes, mediation strategies to be developed throughout the educational process, and the system for evaluating knowledge, performance and expected products, according to established achievement indicators.

Evaluation offers strategies that allow in-depth knowledge on the results obtained by the students and awareness of what is expected of them. Through competence-based evaluation, students offer teachers, parents, classmates, and the community in general "evidence" of their performance through new tools and evaluation methods. These tools are based on a constructivist perspective, and their dynamics focus on processes.

Upon selecting the pedagogical mediation strategies, the evaluation instruments are defined. They include the achievement indicators and performance criteria by which the learning situation will be evaluate, since they allow the teacher to make judgments about what each student has achieved.

To be objective at the time of making value judgments, it is important to establish the achievement indicators and the evidence associated with the established evaluation levels, so that, at the end, the analysis of the collected information can be made in order to determine if the competences have been achieved, and at what level; this allows making decisions with regard to the development of the competences of each student.

The Learning Evaluation Regulations, approved through an executive decree, govern the Costa Rican evaluation and establish the evaluation components of each modality of the educational system. The grade of each subject, for each period, is obtained from the sum of the percentages corresponding to the grades obtained by the student in each components. Below is a description of the evaluation components currently established by the Learning Evaluation Regulations (REA) for the experimental workshops and sub-areas developed in Technical Vocational Education, in both daytime and evening modalities in a two-year program. The percentage value of the components is defined by REA, as appropriate.

### Daily work

It consists of the educational activities carried out by students with the guidance and orientation of the teacher according to the didactic planning and the curriculum. To evaluate it, technically prepared instruments must be used in order to record the information related to the student's performance. This information is collected over the period and lessons, as part of the teaching-learning process and not as a product; it must reflect the student's gradual learning progress.

In the subjects of the technical specialties of the Curriculum of Adult Education and Technical Diversified Education, the daily work includes the preparation of the evidence portfolio.

### Homework

It consists of short tasks assigned to students with the purpose of reinforcing their expected learning, according to the information collected during daily work. Through these assignments, students can review or reinforce the expected learning. Therefore, it is essential that these assignments are carried out exclusively by the students, so that they can reinforce their own

learning. Homework should not be assigned to be done during school hours or during vacation periods, that is, Easter and mid-year, nor scheduled during testing periods at the school.

## Tests

These are measuring instruments intended for students to demonstrate acquisition of cognitive, psychomotor, or linguistic skills. They can be written, performance, or oral tests. To construct these instruments, the expected learning and indicators are selected, according to the current study program of the corresponding level.

Unless the teacher deems it necessary, tests should not be cumulative during the same period. A written test must be taken individually and must be applied before the teacher or, otherwise, before the officer designated by the principal. Oral and performance tests must be applied before the teacher in charge of the subject.

Quizzes must be formative in nature, except when those are applied to students with educational needs.

## Project

This is a learning construction process, guided and oriented by the teacher. It is based on the identification of the student's contexts of interest. It is related to curricular content or learning outcomes, acquired learning, values, attitudes and practices proposed in each thematic unit of the study program or sub-areas of technical specialties. Its purpose is for students to apply what they have learned in the reflexive completion of a systematic set of actions of interest in a specific context of their sociocultural environment.

It can be completed individually or in groups. For project evaluation, students must receive indicators and criteria, according to the stages defined for such project, and consider both the process and the product, and evidence of self-evaluation and co-evaluation.

## Attendance

Attendance is defined as the student's presence at lessons and all other school activities to which the student is convened. Absences and tardies may be excused or unexcused (MEP, 2018, Art. 25-30).

Currently, there is a range of strategies and tools that the teacher can use as part of the evaluation process of some of the aforementioned components, as is in the case of daily work: concept map, portfolio of evidence, timeline, mental map, cognitive maps, video forum, projects, collage, plenary sessions, among many others. The teacher must prepare technically-formulated evaluation instruments that show indicators and allow visualizing the level of achievement reached by the student, in compliance with current regulations and the ministerial guidelines issued for such purposes.

Written and performance tests constitute greatly important instruments for the evaluation of the student's performance. They must be prepared in line with the technical guidelines established by the Learning Assessment Department of MEP.

In addition to having a percentage assigned in the component of the daily work evaluation, the portfolio of evidence is a valuable evaluation tool because the evidence of the students' learning process in the development of competences must be observed in it, according to the guidelines established by the Directorate of Technical Education and Entrepreneurial Skills.

# MICRO

## CURRICULUM

Especialidad:  
**Accounting**

### COMPONENTS:

- Curricular Structure
- Curriculum Map
- Curriculum Grid
- Syllabus





## Curricular Structure

NAME OF SUB-AREA	(NUMBER OF HOURS PER SUBEAREA PER GRADE)					
	Tenth		Eleventh		Twelfth	
	Weekly hours	Annual hours	Weekly hours	Annual hours	Weekly hours	Annual hours
1. Accounting Management	12	480	8	320	8	200
2. Gestión en tecnologías digitales contables	4	160	-	-	-	-
3. Gestión tributaria	4	160	4	160	-	-
4. Business Management for Accountants	-	-	8	320	-	-
5. Costs Management	-	-	-	-	12	300
6. English Oriented to Bilingual Accounting	4	160	4	160	4	100
Total 2840 hours <sup>1</sup>	24	<b>960</b>	24	<b>960</b>	24	<b>600</b>

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<sup>1</sup> It includes 320 hours of the practicum completed in the twelfth grade.



## Curricular Grid

Tenth		Eleventh		Twelfth	
1. Accounting Management		1. Accounting Management		1. Accounting Management	
<b>1</b> Unit Financial Mathematics  120 hours	<b>2</b> Unit Accounting Cycles  300 hours	<b>1</b> Unit Accounting Control of Assets  200 hours	<b>2</b> Unit Accounting Control of Liabilities  80 hours	<b>1</b> Unit Financial Management  48 hours	<b>2</b> Unit Co-ops, Solidarity associations and Labor Unions  56 hours
<b>3</b> Unidad Law on Strengthening of Public Finances  60 hours		<b>3</b> Unidad Accounting Control of Equity  40 hours		<b>3</b> Unit Auditing  48 hours	<b>4</b> Unit Statistics  48 hours

Décimo		Undécimo		Duodécimo	
2. Gestión Tributaria		2. Gestión Tributaria		2. Cost Management	
<b>1</b> <b>Unidad Normativa Tributaria</b> 40 horas	<b>2</b> <b>Unidad Guías Tributarias y Ayudas Audiovisuales</b> 40 horas	<b>1</b> <b>Unidad Servicios relacionados con inscripciones, donaciones y saldos a favor</b> 20 horas	<b>2</b> <b>Unidad Servicios relacionados con impuestos de salida</b> 40 horas	<b>1</b> <b>Unit Budget</b> 96 hours	<b>2</b> <b>Unidad Specific Order Cost</b> 96 hours
<b>3</b> <b>Unidad Régimen de Tributación Simplificado (RTS)</b> 40 horas	<b>4</b> <b>Unidad Sistemas de Pago Electrónico (SINPE)</b> 40 horas	<b>3</b> <b>Unidad Servicios relacionados con impuestos de salida</b> 20 horas	<b>4</b> <b>Unidad Seguros</b> 80 horas	<b>3</b> <b>Unidad Departmental Continuous Process Costs</b> 108 hours	

### Décimo

#### 3. Gestión en tecnologías digitales contables

<p>1</p> <p><b>Unidad</b> <b>TIC aplicada a la</b> <b>Contabilidad</b></p> <p>120 horas</p>	<p>2</p> <p><b>Unidad</b> <b>Internet de Todo</b> <b>y</b> <b>Ciberseguridad</b></p> <p>40 horas</p>
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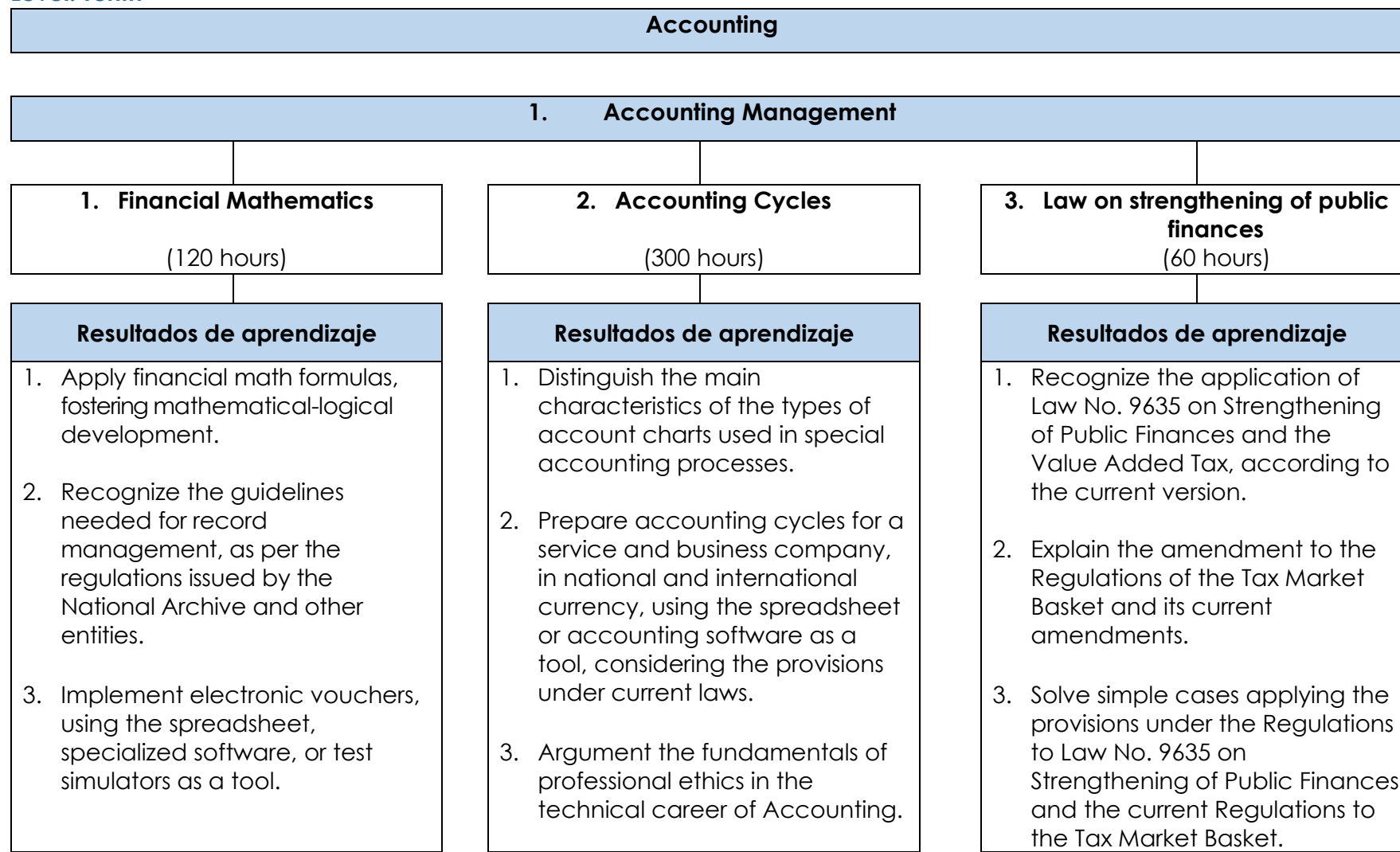
### Eleventh

#### 3. Business Management for Accountants

<p>1</p> <p><b>Unit</b> <b>Entrepreneurship</b> <b>and Innovation</b> <b>for Accountants</b></p> <p>160 hours</p>	<p>2</p> <p><b>Unit</b> <b>Business and</b> <b>Sales</b> <b>Management</b></p> <p>48 hours</p>
<p>3</p> <p><b>Unit</b> <b>Public</b> <b>Management</b></p> <p>64 hours</p>	<p>3</p> <p><b>Unit</b> <b>Project Planning</b> <b>and Assessment</b></p> <p>48 hours</p>

## Curricular Map

### Level: Tenth



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4. Develop critical thinking exercises, as the basis to build analytical capacity.
5. Show sustainable development scenarios, related to the United Nations Millennium Declaration, through Education.

4. Analyze the impact of automating accounting processes in the current business environment.

4. Develop critical thinking exercises, as the basis to build analytical capacity.
5. Identify sustainable development scenarios in the matter of green tax, through education.

## Accounting

### 2. Gestión Tributaria

#### 1. Normativa tributaria

(40 horas)

#### 2. Guías tributarias y ayudas audiovisuales

(40 horas)

#### 3. Régimen de Tributación Simplificado (RTS)

(40 horas)

#### 4. Sistema de Pago Electrónico (SINPE)

(40 horas)

#### Resultados de aprendizaje

1. Enlistar los tributos vigentes en Costa Rica, la ley o reforma que los acoge y qué grava el impuesto, según lo tipifica la Administración Tributaria del Ministerio de Hacienda, en su sitio web oficial.
2. Distinguir las funciones de los Centros Comunitarios Inteligentes (CECIS), los Núcleos de Asistencia Fiscal (NAF), y los Quioscos Tributarios, según lo tipifica el Ministerio de Hacienda, en su sitio web oficial.

#### Resultados de aprendizaje

1. Distinguir el uso y aplicación de documentos vigentes empleados en la Administración Tributaria, según lo tipifica el Ministerio de Hacienda en su sitio web oficial.
2. Usar los manuales vigentes de la Administración Tributaria Virtual (ATV), las guías tributarias empleadas en la Administración Tributaria, según lo tipifica el Ministerio de Hacienda

#### Resultados de aprendizaje

1. Explicar información general del Régimen de Tributación Simplificada (RTS) vigente, según lo establecido por el Ministerio de Hacienda en su sitio web oficial.
2. Realizar la declaración del Régimen de Tributación Simplificada vigente, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.

#### Resultados de aprendizaje

1. Analizar el funcionamiento del Sistema Nacional de Pagos Electrónicos (SINPE), según la normativa contable, gubernamental y bancaria vigente.
2. Explicar los procedimientos necesarios para el uso adecuado del servicio de firma digital, importancia, lugares de adquisición y

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3. Identificar la aplicación de las leyes y decretos (vigentes) con afectación fiscal, establecidas por la Administración Tributaria del país, según lo tipifica el Ministerio de Hacienda, en su sitio web oficial.
4. Ejercer acciones en forma ética y responsable como ciudadano de la comunidad y país.
5. Desarrollar técnicas que permitan el fortalecimiento de la ciudadanía planetaria con identidad nacional.

- en su sitio web oficial, en la resolución de casos sencillos.
3. Acceder desde cualquier dispositivo móvil, los videos tutoriales ubicados en la sección de ayudas audiovisuales del sitio web oficial de la Dirección de Servicio al Contribuyente del Ministerio de Hacienda.
  4. Actuar con ética y responsabilidad, como ciudadano de la comunidad y el país.
  5. Implementar técnicas que permitan el fortalecimiento de la ciudadanía planetaria con identidad nacional.

3. Reconocer la importancia de la Ley de Igualdad de Oportunidades para las personas con Discapacidad, con el fin de actuar en forma ética y responsable, en calidad de ciudadano de la comunidad y el país.
4. Implementar el fortalecimiento de la ciudadanía planetaria con identidad, en el marco del Estándar de Cualificación.

- seguridad electrónica que ofrece.
3. Usar sana, correcta e inteligentemente las tarjetas de crédito y debido, según los lineamientos emitidos por las entidades bancarias.
  4. Demostrar conductas que reflejen compromiso ético aplicando principios y valores en el uso de las tarjetas de débito y de crédito.
  5. Demostrar capacidad trabajando de forma efectiva con otras personas, alcanzando objetivos comunes y articulando los esfuerzos propios con los demás.



## Accounting

### 3- Gestión en tecnologías digitales contables

#### 1. Tecnologías de Información y Comunicación (TIC) aplicada a la Contabilidad

(120 horas)

##### Resultados de aprendizaje

1. Aplicar las funciones básicas de procesador de textos en la elaboración de documentos.
2. Utilizar las herramientas que presenta la hoja electrónica para la elaboración de documentos.
3. Generar presentaciones con los elementos básicos del editor, para la presentación de documentos de forma dinámica.
4. Describir los elementos que integran el entorno web.
5. Aplicar herramientas colaborativas para la elaboración de documentos en la nube.

#### 2. Internet de Todo y Ciberseguridad

(40 horas)

##### Resultados de aprendizaje

1. Evaluar la importancia del internet en cada aspecto cotidiano de la vida y como se interconectan los objetos.
2. Formular propuestas de transmisión de internet de todo, unificando objetos, personas, datos y procesos.
3. Explicar la importancia de la protección de la información que se maneja en el ciber mundo y los tipos de ataques que pueden presentarse.
4. Evaluar alternativas para la protección de los dispositivos informáticos, la red y la organización.

6. Examinar las características de los datos, usos, tipos y su relación con bases de datos.
7. Elaborar bases de datos mediante la ejecución de operaciones de manipulación de la información.
8. Implementar procesos de autoaprendizaje que propicien el uso herramientas ofimáticas mediante software de código abierto y licenciado.
9. Utilizar las tecnologías como recurso, profundizando y dinamizando el aprendizaje, en respuesta a situaciones de la vida cotidiana.

5. Distinguir las características del ámbito de la ciberseguridad, sus principios y las medidas de seguridad cibernética.
6. Ilustrar los procedimientos para la protección e integridad de los datos mediante el uso de tecnologías.
7. Identificar las aplicaciones del Internet de las cosas (IoT) en los procesos contables y en la toma de decisiones financieras.

## Level: Eleventh

### Accounting

#### 1- Accounting Management

##### 1. Accounting Control of Assets.

(200 hours)

##### Learning Outcomes

1. Analyze from accounting asset accounts in national and foreign currencies, according to current regulations.
2. Develop critical thinking exercises, as the basis to build analytical capacity.
3. Show sustainable development scenarios in the matter of Green Management, through education.

##### 2. Accounting Control of Liabilities.

(80 hours)

##### Learning Outcomes

1. Analyze from accounting liability accounts in national and foreign currencies, according to current regulations.
2. Develop searching skills and persistence to achieve the objectives, stopping the problems and finding solutions, through a positive and purposeful attitude.
3. Assume an active, reflective and constructive role in the local, national and global community, committing to the fulfillment of human rights and values.

##### 3. Accounting Control of Equity.

(40 hours)

##### Learning Outcomes

1. Analyze from accounting equity accounts in national and foreign currencies, according to current regulations.
2. Demonstrate through actions and decision making, personal and social responsibility, considering what favors one's own well-being, that of others and the planet.
3. Develop techniques that allow the strengthening of planetary citizenship with identity, within the framework of tax culture and human rights.
4. Explain the principles of bioethics

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		present in the technical career of Accounting.
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## Accounting

### 2- Gestión tributaria

#### 1. Servicios relacionados con inscripciones, donaciones y saldos a favor

(20 horas)

#### 2. Servicios relacionados con impuestos de salida

(40 horas)

#### 3. Servicios de impuestos sobre los traspasos de bienes inmuebles

(20 horas)

#### 4. Seguros

(80 horas)

#### Resultados de aprendizaje

1. Explicar quiénes son los obligados a inscribirse en el Registro Único Tributario, los medios, lugar, formularios, anexos, fundamento legal, declaración tributaria para la inscripción, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.
2. Explicar el contexto, requisitos, plazos, vigencia, fundamento

#### Resultados de aprendizaje

1. Explicar la forma de pago, administración del impuesto, formulario de devolución o reintegro del impuesto cancelado, la declaración tributaria del impuesto de salida por vía terrestre, infracciones y sanciones, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.

#### Resultados de aprendizaje

1. Explicar la contextualización, obligados, cálculo vigente, casos exceptuados, obligaciones, presentación de declaración tributaria (vigentes), pago de impuesto, y fundamento legal de los impuestos sobre el sobre el traspaso de bienes inmuebles, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.

#### Resultados de aprendizaje

1. Explicar el funcionamiento del mercado de seguros en Costa Rica.
2. Reconocer consideraciones legales del mercado de seguros costarricenses.
3. Resolver casos de seguros, aplicando fundamentos operativos, técnicos y financieros, según la normativa vigente.



<p>legal, declaración tributaria para donaciones, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.</p> <p>3. Explicar el contexto, requisitos, formularios, resoluciones, declaración tributaria y fundamento legal de la devolución de saldos a favor de impuestos, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.</p> <p>5. Incentivar el comportamiento ético y responsable, como ciudadano de la comunidad y el país, desde la perspectiva de género.</p> <p>5. Desarrollar técnicas que permita el fortalecimiento de la ciudadanía planetaria con identidad.</p>	<p>2. Analizar la forma de pago, administración del impuesto, formulario de devolución o reintegro del impuesto cancelado, infracciones y sanciones y la declaración tributaria del impuesto de salida por vía aérea, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.</p> <p>3. Elaborar la declaración de impuesto a la propiedad de vehículos automotores, aeronaves y embarcaciones, según lo tipifica el Ministerio de Hacienda, en su sitio web oficial.</p> <p>4. Ejercer acciones en forma ética y responsable como ciudadano de la comunidad y el país, en el contexto de Planes y Programas.</p> <p>5. Fortalecer la actitud de ciudadanía planetaria</p>	<p>2. Resolver casos sobre infracciones, sanciones y reducciones aplicada a todos los impuestos tipificados por el Ministerio de Hacienda, según la normativa tributaria vigente.</p> <p>3. Fortalecer acciones éticas y responsables en el marco del Programa Institucional de Educación para el Desarrollo Sostenible y la Gestión Ambiental Institucional del MEP vigente.</p> <p>4. Incentivar el comportamiento como ciudadano planetario con identidad, en el marco de la Industria 4.0.</p>	<p>4. Ejercer acciones en forma ética y responsable como ciudadano de la comunidad y país.</p> <p>5. Desarrollar técnicas orientadas a la prevención de estafas en el marco del fortalecimiento de una ciudadanía planetaria con identidad, en el marco de la prevención ante las estafas.</p>
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con identidad,  
tomando como base el  
programa Bandera Azul.

## Accounting

### 3- Business Management for Accountants

#### 1. Entrepreneurship and Innovation for Accountants

(160 hours)

#### 2. Business and Sales Management

(48 hours)

#### 3. Public Management

(64 hours)

#### 4. Project Planning and Assessment

(48 hours)

#### Learning Outcomes

1. Use creative techniques that allow generating innovative business ideas, solving the needs detected in potential clients.
2. Build business models from innovating ideas with differencing value proposals, using current tools and methodologies.
3. Execute tasks in the

#### Learning Outcomes

1. Explain the role of Business Law and Business Auxiliaries in the country's economy.
2. Demonstrate the use of modern techniques of effective sales, as applicable to all trade.
3. Use of Rules of Protocol and Etiquette, according to new trends in an institutional event.

#### Learning Outcomes

1. Explain the Integrated Procurement System (SICOP), according to the regulations for current administrative, government and banking contracting, as provided in the official website.
2. Identify guidelines issued by National Accounting and applied to the public sector, as provided

#### Learning Outcomes

1. Plan a project, according to legally established techniques and parameters.
2. Use legal techniques and parameters in project assessment.
3. Use software as a tool for managing business projects.
4. Develop the negotiation capacity

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<p>functional areas in the proposed practice company, applying the management principles and the elements established in the business plan.</p> <p>4. Plan their lives, considering their competences, resources, and environment, contributing to the development of an entrepreneurial culture.</p> <p>5. Choose the best strategies to search for information using technologies, in an individual or collaborative way.</p> <p>6. Assess the social, economic, and environmental impact generated by energy efficiency.</p>	<p>4. Participate in classroom dynamics fostering creative thinking, using innovation as a basis.</p> <p>5. Show the principles of digital citizenship with equity, in topics related to gender equity.</p>	<p>Ministry of Finance on its official website.</p> <p>3. Diagram treasury process for money management through a budget, according to current accounting, business, and banking regulations.</p> <p>4. Prepare bid documents, as provided under the current Law on Government contracting.</p> <p>5. Develop negotiation skills in operations related to Small and Medium Enterprises (SME).</p> <p>6. Strengthen identity as a planetary citizen under the Digital Government Framework.</p>	<p>when managing the life- work balance.</p> <p>5. Develop techniques that allow strengthening planetary citizenship with identity.</p>
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**Level: Twelfth**

**Accounting**

**1. Accounting Management**

**1. Finance Management**

(48 hours)

**2. Co-ops, Solidarity  
Associations and Labor  
Unions**

(56 hours)

**3. Auditing**

(48 hours)

**Statistics**

(48 hours)

**Learning Outcomes**

1. Prepare financial statements related to financial management, according to current accounting and tax regulations.
2. Prepare commercial documents and proforma financial statements, according to current regulations.
3. Record commercial

**Learning Outcomes**

1. Prepare accounting records of co-ops, according to current accounting and tax regulations.
2. Explain aspects of the nature of solidarity associations and the accounting record of contribution, reserves, distribution, and withdrawal, according to current regulations.
3. Analyze the impact of

**Learning Outcomes**

1. Apply ethical principles and International Standards on Auditing (ISAs) to situation solving.
2. Recognize specialties and types of auditing and the basic characteristics of the business to be audited.
3. Solve cases related to the adequate use of auditing risks and internal control.

**Learning Outcomes**

1. Prepare frequency distribution and its graphic presentation.
2. Calculate measures of central trends for grouped and non-grouped data.
3. Analyze statistical information presented through statistical charts and graphs.
4. Analyze the results of finance reasons in

<p>operations of agencies and branches, according to current accounting and tax regulations.</p> <ol style="list-style-type: none"> <li>Find solutions to current scenarios in the Social Solidary Economy.</li> <li>Implement educational strategies for Sustainable Development, under the framework of interculturality.</li> </ol>	<p>unionism in government decision making.</p> <ol style="list-style-type: none"> <li>Find solutions to scenarios in the labor economy in Costa Rica.</li> <li>Develop educational strategies for Sustainable Development, under the framework of Global Warming.</li> </ol>	<ol style="list-style-type: none"> <li>Find solutions to scenarios present in the auditor's actions.</li> <li>Implement solutions of business security in the matters of Occupational Health.</li> </ol>	<p>national and international currency, according to current accounting regulations.</p> <ol style="list-style-type: none"> <li>Finds solute owns to scenarios present in the country's economy, under the framework of the State of the Nation Program.</li> <li>Promote educational strategies for Sustainable Development, under the Human Rights framework.</li> </ol>
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## Accounting

### 2. Costs Management

1. Budget (96 hours)	2. Specific Order Costs (96 hours)	3. Departamental Continuous Processes Costs (108 hours)
<b>Learning Outcomes</b> <ol style="list-style-type: none"> <li>1. Explain the budget process and system within planning and control of profits.</li> <li>2. Prepare the Financial Plan, according to new trends.</li> <li>3. Prepare the operation budget, according to new trends.</li> <li>4. Develop decision- making capacity based on administrative information.</li> <li>5. Develop actions to favor Sustainable Development in</li> </ol>	<b>Learning Outcomes</b> <ol style="list-style-type: none"> <li>1. Apply accounting elements and principles of product cost to the production process.</li> <li>2. Prepare the company's production cycle in the system of costs of specific order production, according to current regulations.</li> <li>3. Calculate variations of the three elements of cost.</li> <li>4. Suggest actions in public matters to develop the</li> </ol>	<b>Learning Outcomes</b> <ol style="list-style-type: none"> <li>1. Calculate the unit cost per cost element, based on equivalent production.</li> <li>2. Prepare entries and reports for cost control per process, according to current regulations.</li> <li>3. Apply techniques and procedures to solve exercises of cost per process with join and byproducts.</li> <li>4. Study the principles of Administrative Accounting, as the basis for business decision-</li> </ol>

Costa Rica.	decision-making capacity.  5. Build Sustainable Development actions, through research on the use of plastic in the world.	making.  5. Recognize technology development actions with equity to favor the environment.
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**Subject Area**

# Accounting Management

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## Description of the Accounting Management Subject Area

The Accounting Management sub-area provides a space for theoretical-practical aspects to be developed during twelve hours per week, equivalent to 480 hours per year, included in the school year. Cognitive, psychomotor and affective components correlate to facilitate the student's comprehensive training. The teaching-learning process is based on the development of representative knowledge, such as: Financial Mathematics, Accounting Cycles for Business and Service Companies and Law on Strengthening of Public Finances. For purposes of this sub-area, foreign currency should be understood as the dollar. The study units of the sub-area are:

**Financial Mathematics:** The implementation of this study unit allows students to acquire knowledge for the solution of financial mathematical operations, using mathematical-logical development and the financial calculator as a tool.

**Accounting Cycles:** This unit allows students to recognize generalities of the Accounting specialty, such as: history, principles and objectives. It also addresses the accounting cycle of business and service companies and the preparation of account charts of various types of companies.

**Law on Strengthening of Public Finances:** This study unit develops the topics of the transformation of the general sales tax into the value added tax (VAT); the income tax reform to subject income and capital gains to a special rate, the public employment reforms seeking social order and justice, and the introduction of a fiscal rule that seeks to establish a limit to budget growth, depending on the level of indebtedness of the Central Government.

To development this sub-area, teachers are recommended to use open source software, secure sites and free registration, all in their current versions or updates, as preferred by the teacher or which are more friendly within the pedagogical mediation process such like: Kahoot, Google drive, Powtoon, Lucidchart, Survey Monkey, Prezzi, Cuadernia, Dvolver, Wordle, Slideshare, Scribd, Haiku Deck, Screen-o-matic, Voxopop, Remin, Haiku Deck, Mindmeister among others, all of them in their current versions.

**General objectives of the sub-area:**

- Calculate financial mathematical operations.
- Prepare accounting cycles, for business and services companies.
- Use the Law on Strengthening of Public Finances in business and accounting operations.



**Table of distribution of Study Units of the Accounting Management Sub-area**

Study units	Weeks	Hours per year
① Financial Mathematics	10	120
② Accounting Cycles	25	300
③ Law on strengthening of public finances	5	60
<b>TOTAL</b>	40	480

<b>Specialty<sup>1</sup>:</b> Accounting	<b>Modality:</b> Business and Services	<b>Detailed Field<sup>2</sup>:</b> Accounting and Taxes	<b>Level:</b> Tenth
<b>Sub-area:</b> Accounting Management	<b>Study Unit:</b> Financial Mathematics		<b>Estimated time:</b> 120 hours 10 weeks
<b>Competences for human development:</b> Critical thinking		<b>Educational Policy Axis<sup>3</sup>:</b> Education for Sustainable Development	

Learning Outcomes	Essential Knowledge	Achievement Indicator
1. Apply formulas of financial mathematics to encourage logical-mathematical development.	Financial Mathematics: <ul style="list-style-type: none"> <li>Basic operations of Financial Mathematics               <ul style="list-style-type: none"> <li>Rounding.</li> <li>Ratios.</li> <li>Proportions.</li> <li>Percentages.</li> </ul> </li> <li>Simple interest.</li> <li>Compound interest.</li> <li>Simple and early payment discount.</li> <li>Future and current value of an annuity.</li> <li>Depreciation and amortization.</li> <li>Borrowing base rate, lending base rate, effective rate and Libor rate.</li> </ul>	<ul style="list-style-type: none"> <li>Solve cases of financial mathematics.</li> <li>Solve problems related to simple, compound and discount interest.</li> <li>Difference among borrowing, effective and Libor rates.</li> <li>Contrast the difference between the buying and selling exchange rate.</li> <li>Explain the role of the Central Bank of Costa Rica in management of exchange rates.</li> <li>Differentiate the terms depreciation and amortization.</li> </ul>

<sup>1</sup> Name of the Qualification of the standard for approved by CIIS-MNC EFTP-CR.

<sup>2</sup> Internacional Standard Classification of Education (ISCED).

<sup>3</sup> Educational Policy "The person: Center of the Educational Process and Transforming Subject of Society".

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> <li>Handling exchange rates, according to the official website of the Central Bank of Costa Rica (Banco Central de Costa Rica).</li> <li>Use of a spreadsheet in the development of financial mathematic exercises.</li> </ul> <p>Development of mathematical- logical thinking:</p> <ul style="list-style-type: none"> <li>Point connection.</li> <li>Mathematic exercises.</li> <li>Series.</li> <li>Mathematic triangles.</li> <li>Puzzles.</li> <li>Mathematic problems.</li> <li>Mathematic charts.</li> <li>Sudoku.</li> <li>Spatial vision.</li> <li>Mazes.</li> <li>Area count.</li> <li>Sum charts.</li> <li>Figure count.</li> <li>Complete values.</li> <li>Jumbled letters.</li> <li>Analogies.</li> </ul>	<ul style="list-style-type: none"> <li>Determine the current and future value of an annuity, according to new trends.</li> <li>Contrast the differences between shares and bonuses.</li> <li>Develops exercises of logical-mathematic thinking.</li> </ul>
2. Recognize the guidelines needed to carry out document management, according to the	<ul style="list-style-type: none"> <li>Simple and complex business documents</li> <li>Payrolls.</li> </ul>	<ul style="list-style-type: none"> <li>Complete the information required in simple and complex business documents.</li> </ul>

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Learning Outcomes	Essential Knowledge	Achievement Indicator
regulations issued by the National Archive and other entities.	<ul style="list-style-type: none"> <li>Securities.</li> <li>Greater circulation securities. Guidelines for adequate document management, as classified by the National Archive of Costa Rica: <ul style="list-style-type: none"> <li>Management and control of accounting documents.</li> <li>Archive materials and professional staff.</li> <li>Filing systems (alphabetic, numerical, geographical, by subject)</li> <li>Electronic filing systems (current, according to the National Archive).</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Explain the guidelines needed for the application of document management, according to the regulations issued by the National Archive.</li> <li>Illustrate the different filing systems.</li> </ul>
3. Implement electronic vouchers, using the spreadsheet, specialized software, or test simulators as a tool.	<p>Directorate of Taxpayer Services, Ministry of Finance, official Website, electronic vouchers (electronic invoice):</p> <ul style="list-style-type: none"> <li>Generalities.</li> <li>Legal basis (tax digest).</li> <li>Current resolutions.</li> <li>Exempted taxpayers.</li> <li>Conditions prior to issuing and receiving electronic vouchers.</li> <li>Free tool to issue electronic vouchers of the Ministry of Finance.</li> <li>Private suppliers of electronic vouchers.</li> </ul>	<ul style="list-style-type: none"> <li>Recognize the importance, legal basis, and use of electronic vouchers.</li> <li>Explain the concepts of tax digest.</li> <li>Prepare electronic vouchers, using the spreadsheet, specialized software or test simulator.</li> <li>Explain the suitable characteristics required in suppliers of electronic</li> </ul>

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> <li>Considerations when using an electronic system to issue and confirm the electronic voucher of a private supplier.</li> </ul>	<p>vouchers, as classified by the Ministry of Finance.</p>
4. Develop critical thinking exercises, as the basis for building analytical capacity.	<p>Critical and creative thinking:</p> <ul style="list-style-type: none"> <li>Living around people who, like me, are different and special.</li> <li>Human rights.</li> <li>Child abuse.</li> <li>Right to education.</li> <li>UNESCO and its relation to human rights.</li> </ul>	<ul style="list-style-type: none"> <li>List the Human Rights.</li> <li>Shows examples of situations at national and international level, where the value of human rights has transcended.</li> </ul>
5. Show Sustainable Development scenarios, related to the United Nations Millennium Declaration, through education.	<p>United Nations Millennium Declaration:</p> <ul style="list-style-type: none"> <li>Fight against hunger and poverty.</li> <li>Assurance of environmental sustainability.</li> <li>Eradicate child mortality.</li> <li>Universal elementary education.</li> <li>Fight serious diseases, such as HIV or malaria.</li> <li>Objectives of Sustainable Development (OSD).</li> </ul>	<ul style="list-style-type: none"> <li>Relate Sustainable Development to the United Nations Millennium Declaration.</li> <li>Recognize the importance of the United Nations Millennium Declaration.</li> <li>List the Objectives for Sustainable Development (OSD) of Costa Rica.</li> </ul>

<b>Specialty<sup>4</sup>:</b> Accounting	<b>Modality:</b> Business and Services	<b>Detailed Field<sup>5</sup>:</b> Accounting and Taxes	<b>Level:</b> Tenth
<b>Sub-area:</b> Accounting Management	<b>Study Unit:</b> Accounting Cycles		<b>Estimated time:</b> 300 hours 25 weeks
<b>Competences for human development:</b> Ethics		<b>Educational Policy Axis<sup>6</sup>:</b> Digital Citizenship with Social Equity	

Learning Outcomes	Essential Knowledge	Achievement Indicator
1. Distinguish the main characteristics of the types of account charts used in special accountings.	<p>Account charts:</p> <ul style="list-style-type: none"> <li>• Concept and importance of account and account chart.</li> <li>• Companies developing business activities in the sector of: <ul style="list-style-type: none"> <li>• Hotels.</li> <li>• Agriculture (permanent and seasonal).</li> <li>• Porks.</li> <li>• Manufacturing (product defined by the teacher)</li> <li>• Poultry.</li> <li>• Cattle (milk, fattening, dual purpose).</li> <li>• Goats (goats and sheep).</li> <li>• Fish.</li> <li>• Medicine.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Compare the different characteristics of the types of account charts.</li> <li>• Explain the operation of the Shared Service Center.</li> </ul>

<sup>4</sup> Name of the Qualification of the standard for approved by CIIS-MNC EFTP-CR.

<sup>5</sup> Internacional Standard Classification of Education (ISCED).

<sup>6</sup> Educational Policy "The person: Center of the Educational Process and Transforming Subject of Society".

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> <li>• Customs.</li> <li>• Shared Service center.</li> <li>• Energy efficiency.</li> </ul>	
2. Prepare accounting cycles for service and business companies, in national and international currency using a spreadsheet, according to current regulations.	<p>Accounting cycles:</p> <ul style="list-style-type: none"> <li>• Treatment of accounts and their components.</li> <li>• GAAP (case study).</li> <li>• Accounts making up the financial statements.</li> <li>• Accounting entries (simple and complex).</li> <li>• Accounting cycle of a service company: <ul style="list-style-type: none"> <li>• Entries, recoding in ledgers, financial statements, footnotes, digital legal books, closing and adjustment entries, closing entries, digital work sheets, tax return.</li> <li>• Current laws that may influence the presentation of financial statements (accounting, business, tax, labor)</li> <li>• National and international currencies in which financial statements may be presented.</li> <li>• Tool for the presentation of financial statements:</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Solve cases on Generally Accepted Accounting Principles.</li> <li>• Classify accounts of financial statements.</li> <li>• Prepare accounting cycles for a service and business company, in national and international currency, according to accounting regulations: current (IFRS), business, tax, labor, occupational health and money laundering prevention rules.</li> <li>• Explain the international regulations with which the transnational companies execute their accounting.</li> <li>• Take steps to prevent money laundering.</li> </ul>

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> <li>• Spreadsheet or accounting software.</li> <li>• Occupational Health Standards in an office scenario.</li> <li>• Preventive measures in money laundering (current).</li> </ul> <p>Accounting Record of the Value Added Tax (VAT):</p> <ul style="list-style-type: none"> <li>• Mechanics of Tax.</li> <li>• Account chart.</li> <li>• Instructions of the account chart to manage the VAT.</li> <li>• Breakdown of VAT.</li> </ul> <p>Accounting cycle of a business company:</p> <ul style="list-style-type: none"> <li>• Entries, recoding in ledgers, financial statements, footnotes, digital legal books, closing and adjustment entries, closing entry, digital work sheets, tax return.</li> <li>• Laws that may influence the presentation of financial statements (accounting, business, tax, labor)</li> <li>• National and international currencies in which financial</li> </ul>	<ul style="list-style-type: none"> <li>• Use occupational health rules, used in an office scenario.</li> <li>• Explain what the Value Added Tax (VAT) consists of.</li> <li>• Explain the scope of Law No. 6727 on Occupational Hazards, considering and updated version of the standard.</li> <li>• Explain what the generation of accounting digital information consists of.</li> <li>• Explain the procedure through which the VAT accounting record is made.</li> <li>• Diagram the process for the authorization and legalization of accounting books, according to current regulations.</li> </ul>

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>statements may be presented.</p> <ul style="list-style-type: none"> <li>• Tool for the presentation of financial statements: <ul style="list-style-type: none"> <li>• Spreadsheet or accounting software.</li> </ul> </li> <li>• Law No. 6727 on Occupational Hazards (current version)</li> <li>• Use occupational health rules, used in an office scenario.</li> <li>• Law No. 8204 Use of Prevention in Money Laundering (current measures)</li> </ul> <p>International regulations related to accounting processes (current versions)</p> <ul style="list-style-type: none"> <li>• International Accounting Standards (IAS). In Spanish Normas Internacionales de Contabilidad (NICs).</li> <li>• International Accounting Standards Committee (IASC).</li> <li>• International Accounting Standards Board (IASB).</li> <li>• Manual of International Education Pronouncements (IES).</li> <li>• Standards of Quality Control (ISQC).</li> <li>• International Standards of Review</li> </ul>	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>(ISRE).</p> <ul style="list-style-type: none"> <li>• International Assurance Labor Standards (ISAE)</li> <li>• GAAP or US. GAAP.</li> </ul> <p>Accounting Record of the Value Added Tax (VAT):</p> <ul style="list-style-type: none"> <li>• Mechanics of Tax.</li> <li>• Account chart.</li> <li>• Instructions of the account chart to manage the VAT.</li> <li>• Breakdown of VAT.</li> </ul> <p>Authorization and legalization of accounting books:</p> <ul style="list-style-type: none"> <li>• Directorate General of Direct Taxation, Resolution N° DGT-R-034-2011, issued in San José, dated 10-18-11, called "Digital Legal Book" (current version)</li> </ul> <p>Other relevant guidelines:</p> <ul style="list-style-type: none"> <li>• Guideline CN-002-2014, called "Digital Accounting Information" (current version).</li> <li>• Guideline CN-001-2019, called "Presentation of financial statements and other information" (current version).</li> </ul>	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
3. Argue the fundamentals of professional ethics in the technical career of accounting,	<b>Ethics</b> <ul style="list-style-type: none"> <li>Fundamentals of ethics</li> <li>Fundamental ethical theories</li> <li>Ethical principles in professional practice</li> <li>Ethical decision-making</li> <li>Conflict of interest and ethical dilemmas</li> <li>Ethics and interpersonal relationships</li> <li>Ethics in the business environment</li> <li>Ethics in the contemporary world</li> </ul>	<ul style="list-style-type: none"> <li>Identify the fundamentals, theories, and principles of ethics.</li> <li>Differentiate between decision-making, conflict of interest, and ethical dilemmas.</li> <li>Develop the ethical principles of the contemporary world in the workplace environment.</li> </ul>
4. Analyze the impact of automating accounting processes in the current business environment.	<p>Concepts:</p> <ul style="list-style-type: none"> <li>RPA (Robotic Process Automation).</li> <li>Software bot.</li> </ul> <p>Automation of accounting processes:</p> <ul style="list-style-type: none"> <li>Automatable tasks in accounting.</li> <li>Automation tools and technologies.</li> <li>Advantages of RPA in accounting <ul style="list-style-type: none"> <li>Automate workflows.</li> <li>Productivity increase.</li> <li>Minimizes or eliminates human errors.</li> <li>Reduces labor costs.</li> </ul> </li> </ul> <p>Impact of accounting automation on</p>	<ul style="list-style-type: none"> <li>Identifies specific accounting tasks prone to process automation.</li> <li>Recognizes the automation tools and technologies used in the accounting field and their practical applications.</li> <li>Explains the advantages of automating accounting processes in companies.</li> <li>Analyzes the impact of accounting automation on strategic decision making within organizations.</li> </ul>



Learning Outcomes	Essential Knowledge	Achievement Indicator
	decision making: <ul style="list-style-type: none"><li>• Predictive analysis.</li><li>• Operating efficiency.</li><li>• Access to data in real time.</li></ul>	

<b>Specialty<sup>7</sup>:</b> Accounting	<b>Modality:</b> Business and Services	<b>Detailed Field<sup>8</sup>:</b> Accounting and Taxes	<b>Level:</b> Tenth
<b>Sub-area:</b> Accounting Management	<b>Study Unit:</b> Law on strengthening of public finances		<b>Estimated time:</b> 60 hours 5 weeks
<b>Competences for human development:</b> Critical thinking		<b>Educational Policy Axis<sup>9</sup>:</b> Education for Sustainable Development	

Learning Outcomes	Essential Knowledge	Achievement Indicator
1. Recognize enforcement of Law No. 9365 on Strengthening of Public Finances and Value Added Tax, according to current regulations.	<p>Value Added Tax on the sale of goods and provision of services:</p> <ul style="list-style-type: none"> <li>• Object of the tax.</li> <li>• Taxable event.</li> <li>• Time of occurrence of the taxable event.</li> <li>• Transitory provisions.</li> <li>• Taxpayers.</li> <li>• Professional services of a non-resident.</li> <li>• Obligation of registration and transitory Article II.</li> <li>• Exemptions.</li> <li>• Non subject.</li> <li>• VAT rates.</li> <li>• Taxable base on sale of goods.</li> <li>• What is not part of the taxable base?</li> </ul>	<ul style="list-style-type: none"> <li>• Explain the advantages and disadvantages of enforcing Law N° 9635 on Strengthening of Public Finances and Value Added Tax, according to the current version.</li> <li>• Distinguish between natural persons and entities.</li> <li>• Solve cases using Law No 9635 on the Strengthening of Public Finances and Value Added Tax, according to current regulations.</li> <li>• Explain what the income tax consists of.</li> </ul>

<sup>7</sup> Name of the Qualification of the standard for approved by CIIS-MNC EFTP-CR.

<sup>8</sup> Internacional Standard Classification of Education (ISCED).

<sup>9</sup> Educational Policy "The person: Center of the Educational Process and Transforming Subject of Society".

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> <li>Provision of services.</li> <li>Determination of the tax, credit, settlement and payment.</li> <li>Tax credit limitations.</li> <li>Tax credit exclusions and restrictions.</li> <li>Formal requirements of tax credit.</li> <li>Operations entitling tax credit.</li> <li>Performing operations with and without the right to tax credit.</li> <li>Percentage of tax credit in joint performance of activities with and without right to tax credit.</li> <li>Application of the tax credit ratio.</li> <li>Tax credit on operations subject to reduced rates.</li> <li>Transitory articles I and V.</li> </ul> <p>Law No. 9635 on the Strengthening of Public Finances:</p> <ul style="list-style-type: none"> <li>Concept.</li> <li>Phases (history).</li> <li>What is levied by this the tax?</li> <li>Impact on the reduction of fiscal deficit.</li> <li>Benefits for Costa Rica.</li> <li>Personalized system.</li> </ul>	<ul style="list-style-type: none"> <li>Calculate the amount for capitalizable income.</li> </ul>

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> <li>• Benefits for entrepreneurs, producers and suppliers of goods and services in general.</li> <li>• Differences between VAT and sales tax.</li> <li>• Impact of VAT on other taxes.</li> <li>• Reasons for people's opposition to the implementation of VAT.</li> <li>• Income tax: <ul style="list-style-type: none"> <li>• Entities.</li> <li>• Remittances.</li> <li>• Retirement and pensions.</li> <li>• Salaries.</li> <li>• Capital income.</li> <li>• Capital gains and losses.</li> </ul> </li> </ul>	
2. Explain the amendment to the Tax Basic Basket Regulations, and its current amendments.	<p>Tax Basic Basket Regulations (Decree No. 41639-MEIC-H) and its current reforms:</p> <ul style="list-style-type: none"> <li>• Analysis of goods.</li> <li>• Transitory articles.</li> <li>• Validity date.</li> </ul>	<ul style="list-style-type: none"> <li>• Recognize the concept of market basket.</li> <li>• Identify the products that make up the tax market basket, according to Decree No. 41639-MEIC-H, and its current amendments.</li> <li>• Explain what the tax market basket consists of, according to Decree No, 41639-MEIC-H and its current amendments.</li> </ul>

Learning Outcomes	Essential Knowledge	Achievement Indicator
3. Solve simple cases applying provisions under Regulations to Law N° 9635 on Strengthening of Public Finances and current Regulations to the Tax Basic Basket.	<p>Law N° 9635 on Strengthening of Public Finances (current).</p> <p>Regulations to the Value Added Tax Law. Number 129-(11-6-2019):</p> <ul style="list-style-type: none"> <li>Professional services (accounting, consulting, teaching, health).</li> <li>Income from real estate capital.</li> </ul> <p>Tax Market Basket Regulations (Decree No. 41639-MEIC-H), and its current amendments.</p> <p>Income tax:</p> <ul style="list-style-type: none"> <li>D101, D151 current versions.</li> </ul> <p>Capitalizable income:</p> <ul style="list-style-type: none"> <li>D104-2, D125-1 current versions.</li> </ul>	<ul style="list-style-type: none"> <li>Recognize the concept of public finances.</li> <li>Explain what professional service consists of and relate it to the accounting profession.</li> <li>Use the Law on Strengthening of Public Finances, the Regulations to the Value Added Tax, and the Tax Market Basket to solve simple cases.</li> <li>Prepare forms D 101, D 104- 2, D 125-1, D 151, in its current versions.</li> </ul>
4. Develop critical thinking exercises, as the bases to build analytical capacity.	<p>Critical and creative thinking:</p> <ul style="list-style-type: none"> <li>Knowledge as a Process.</li> <li>Coherent Thinking.</li> <li>Values in dating relationships.</li> <li>Analysis of cartoons with social awareness.</li> <li>The heroes I believe in.</li> </ul>	<ul style="list-style-type: none"> <li>Exercise critical and creative thinking.</li> <li>Identify the concept of occupational profiler, labor market and market segmentation.</li> </ul>

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> <li>A Day in my Life.</li> <li>Case study: <ul style="list-style-type: none"> <li>Ethical conflict, "The labor market - University professionals in the labor market":</li> </ul> </li> <li>Market segmentation.</li> <li>Segmentation of consumer market, industrial market, international market.</li> </ul>	<ul style="list-style-type: none"> <li>Relate labor market to university programs with greatest demand in Costa Rica and the world.</li> </ul>
5. Identify sustainable development scenarios, regarding Green Tax, through education.	<p>Analysis of the Green Tax topic:</p> <ul style="list-style-type: none"> <li>Characteristics.</li> <li>Origin.</li> <li>What does it tax?</li> <li>Use.</li> </ul>	<ul style="list-style-type: none"> <li>Distinguish the concept and characteristics of green tax.</li> <li>Shows the circumstances where the Green Tax is used.</li> </ul>



**Subárea**

**Gestión Tributaria**

“Encendamos juntos la luz”

## Descripción de la Subárea Gestión Tributaria

La sub-área Gestión tributaria ofrece un espacio para que los aspectos teórico-prácticos sean desarrollados durante cuatro horas semanales para un total de 160 horas anuales, comprendidas en un curso lectivo. En el desarrollo de la mediación pedagógica se abordan aspectos como: normas y procedimientos tributarios, guías tributarias y ayudas audiovisuales, régimen de tributación simplificada, y el Sistema de Pagos Electrónicos. Las unidades de estudio que integran la subárea se detallan a continuación:

**Normativa tributaria:** la implementación de esta unidad de estudio permite que la persona estudiante adquiera conocimientos sobre las disposiciones de Código Tributario vigente, su aplicación en todos los tributos y las relaciones jurídicas derivadas de ellos.

**Guías tributarias y ayudas audiovisuales:** le permite al estudiante reconocer la información tributaria de manera clara y precisa, a través de ejemplos que le servirán de apoyo al proceso de aprendizaje en relación con el cumplimiento de las obligaciones tributarias, a través de la implementación del pago oportuno de impuestos, el cumplimiento de los deberes formales como contribuyente, entre otros. Adicionalmente el uso de recursos audiovisuales, le facilita una mejor comprensión del tema.

**Régimen de Tributación Simplificada (RTS versión vigente):** en esta unidad de estudio, los estudiantes, comprenderán el procedimiento para utilizar el “Registro de compras”, el cual constituye el libro de contabilidad que obligatoriamente deben llevar los contribuyentes inscritos en este régimen.

**Sistema de pago electrónico (SINPE):** al implementar esta unidad de estudio, se fomenta el desarrollo de habilidades y destrezas necesarias para que los y las estudiantes adquirieran los conocimientos sobre los usos de la plataforma tecnológica que conecta a las distintas entidades del Sistema Financiero Nacional a través de una red de telecomunicaciones, la cual les permite la movilización electrónica de fondos entre cuentas clientes.

Para el desarrollo de esta subárea se recomienda a las personas docentes:

a. El uso del sitio oficial del Ministerio de Hacienda, para desarrollar toda la subárea.

b. El uso de software libre, sitios seguros y de registro gratuito todas en sus versiones vigentes o actualizaciones, que la persona docente prefiera o resulte amigable para el desarrollo del proceso de mediación pedagógica tales como: Kahoot, Google Drive, Powtoon, Lucidchart, Survey Monkey, Prezzi, Cuadernia, Dvolver, Wordle, Slideshare, Scribd, Haiku Deck, Screen-o-matic, Voxopop, Remin, Haiku Deck, entre otras.

Propósitos generales de la sub-área

- Utilizar el Sistema Tributario Nacional (STN) y la Administración Tributaria Virtual (ATV), para la aplicación correcta de impuestos.
- Reconocer los usos de la plataforma tecnológica, que conecta a las distintas entidades del Sistema Financiero Nacional.

**Tabla de distribución de unidades de estudio de la subárea Gestión tributaria**

Unidades de estudio	Semanas	Horas anuales
➊ Normativa tributaria	10	40
➋ Guías tributarias y ayudas audiovisuales	10	40
➌ Régimen de Tributación Simplificada (RTS)	10	40
➍ Sistema de pago electrónico (SINPE)	10	40
<b>TOTAL</b>	<b>40</b>	<b>160</b>

<b>Especialidad:</b> Accounting	<b>Modalidad:</b> Comercial y Servicios	<b>Campo detallado:</b> Contabilidad e Impuestos	<b>Nivel:</b> Décimo
<b>Subárea:</b> Gestión tributaria	<b>Unidad de estudio:</b> Normativa tributaria		<b>Tiempo estimado:</b> 40 horas 10 semanas
<b>Competencias para el desarrollo humano:</b> 6. Compromiso ético		<b>Eje política educativa:</b> Fortalecimiento de una ciudadanía planetaria con identidad nacional	

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
1. Enlistar los tributos vigentes en Costa Rica, la ley o reforma que lo acoge y qué grava el impuesto, según lo tipifica la Administración Tributaria Ministerio de Hacienda, en su sitio web oficial.	<p>Dirección General de Hacienda, División de Política Fiscal, Subdirección Asesoría Fiscal.</p> <p>Tributos vigentes en Costa Rica:</p> <ul style="list-style-type: none"> <li>• Impuesto sobre la Renta, creado mediante Ley No. 7092 de 21 de abril de 1988 y sus reformas.</li> <li>• Rendimientos de Fondos de Inversión sujetos a un impuesto único y definitivo, con una tarifa del cinco por ciento, artículo 100 de la Ley 7732 de 17 de diciembre de 1997.</li> <li>• Impuesto sobre Bienes Inmuebles, creado por Ley No. 7509 de 9 de mayo de 1995.</li> <li>• Impuesto sobre la Propiedad de Vehículos, creado mediante el artículo 9, Ley No. 7088 (Ley de Reajuste Tributario) de 30 de</li> </ul>	<ul style="list-style-type: none"> <li>• Reconoce la importancia del Ministerio de Hacienda, la Administración Tributaria y su impacto en la economía del país.</li> <li>• Identifica los tributos vigentes en Costa Rica, la ley o reforma que lo acoge, según lo tipifica la Administración Tributaria Ministerio de Hacienda, en su sitio web oficial.</li> <li>• Explica el concepto de Política Fiscal.</li> <li>• Distingue el producto o servicio que grava cada impuesto aplicado en Costa Rica.</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>noviembre de 1987. -Reajuste Tributario y Resolución 18ª Consejo Arancelario y Aduanero CA. La Gaceta 229 Alcance 34-A, de 30-11-87.</p> <ul style="list-style-type: none"> <li>• Impuesto sobre Transferencias de Bienes Inmuebles, creado mediante el artículo 9 de la Ley No. 6999 (Ley de Reforma Tributaria) de 16 de junio de 1976 y sus reformas.</li> <li>• Impuesto al Traspaso de vehículos exonerados creado por el artículo 10 de la Ley No. 7088 (Ley de Reajuste Tributario), de 30 de noviembre de 1987.</li> <li>• Impuesto Selectivo de Consumo, Ley No. Dirección General de Hacienda División de Política Fiscal Subdirección Asesoría Fiscal.</li> <li>• Impuesto sobre las Ventas, Ley No. 6826 de 8 de noviembre de 1982 y todas sus reformas. Segundo semestre colección de leyes 1982</li> <li>• Ley de Impuesto a Casinos y Empresas de enlace de llamadas a apuestas electrónicas, Ley 9050 del 09 de</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>julio 2012.</p> <ul style="list-style-type: none"> <li>• Impuesto sobre las Ventas del Depósito Libre Comercial de Golfito, credo mediante el artículo 6 de la Ley No. 7012 de 4 de noviembre de 1985 y sus reformas.</li> <li>• Impuesto al Traspaso de Vehículos Usados, creado por el artículo 13 de la Ley No. 7088 de 30 de noviembre de 1987 y sus reformas. La Gaceta 235, Alcance 37 de 30-11-87.</li> <li>• Impuesto sobre el consumo de cemento, creado por Ley No. 6849 de 18 de febrero de 1983 y sus reformas.</li> <li>• Timbre de Vida Silvestre, creado mediante artículo 120 de la Ley No. 7317 de 19 de octubre de 1992, La Gaceta 235 de 07/12/1992.</li> <li>• Licencia de caza y pesca (MIRENEM), creadas mediante artículo 31 de la Ley No. 7317 de 30 de octubre de 1992.</li> <li>• Licencias de Recolección Científica y Cultural, creada mediante el artículo 38 de la Ley No. 7317 de 30 de octubre de</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>1992.</p> <ul style="list-style-type: none"> <li>• Licencia de Extracción y Recolección de Flora Silvestre, creada mediante los artículos 52 y 53 de la Ley No. 7317 de 30 de octubre de 1992 y reformado por la Ley 9468 del 22 de agosto 2017.</li> <li>• Licencias de pesca insular continental creada mediante los artículos 63 y 64 de la Ley No. 7317 de 30 de octubre de 1992.</li> <li>• Timbre de la Fundación de Vida Silvestre, creado mediante el artículo 131 de la Ley No. 7317 de 30 de octubre de 1992.</li> <li>• Destina Municipalidad de Puntarenas Ingresos Muellaje INCOFER, Ley 4429 de 03/10/1969, según el artículo 1 de las entradas por servicios de muellaje que percibe el Instituto Autónomo de Ferrocarril Eléctrico al Pacífico.</li> <li>• Derechos Arancelarios a la Importación, según Ley No. 6986 de 3 de mayo de 1985 Convenio sobre el Régimen Arancelario Centroamericano, Ley No. 7017 de 16 de diciembre de 1985 que</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>ratifica el Anexo A al Convenio sobre Régimen Arancelario y Aduanero Centroamericano y Ley No. 7346 de 7 de junio de 1993 que aprueba el Protocolo de Convenio sobre el régimen arancelario y Aduanero Centroamericano.</p> <ul style="list-style-type: none"> <li>• 1% sobre el Valor Aduanero de las Importaciones, creado mediante el artículo 1 de la Ley No. 6946 de 13 de enero de 1984 y sus reformas.</li> <li>• Derechos Consulares, creados mediante los artículos 6 y 7 de la Ley No. 29 de 23 de noviembre de 1945 y sus reformas.</li> <li>• Impuesto a la Exportación de Banano, creado mediante Ley No. 5515 de 19 de abril de 1974 y sus reformas.</li> <li>• Ley Reguladora de los Derechos de Salida del Territorio Nacional, Ley No. 8316 de 26 de setiembre de 2002 y sus reformas, (artículos 1 y 2 de la Ley 9156 del 25 de julio 2013).</li> <li>• Impuesto a las personas físicas salgan del territorio nacional por un puesto fronterizo terrestre, art.</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>4 de la Ley 9154 del 03 de julio de 2013.</p> <ul style="list-style-type: none"> <li>• Impuesto de Veinticinco dólares estadounidenses (US\$ 25,00) cuyo contribuyente será el declarante en cada declaración aduanera de exportación que ampare mercancías destinadas a salir del país por un puesto fronterizo terrestre, art. 4 de la Ley 9154 del 03 de julio de 2013.</li> <li>• Impuesto por Tonelada de Carga que se movilice por Caldera y Puntarenas, creados mediante artículos 15, 17 y 18 de la Ley No. 5582 de 11 de octubre de 1974 y sus reformas.</li> <li>• Del papel sellado y el timbre fiscal, artículo 272 del Código Fiscal, Ley 8 de 31 de octubre de 1885 y sus reformas.</li> <li>• Impuesto al Banano, creado mediante el artículo 36 de la Ley No. 4895 de 16 de noviembre de 1971 adicionado por el artículo 5 de la Ley No. 7147 de 24 de abril de 1990.</li> <li>• Impuesto de detalle, creado mediante el artículo 1 de la Ley</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>No. 6890 de 14 de setiembre de 1983 que modifica el artículo 94 del Código Municipal. (Está vigente, pero no se aplica porque la base era el Impuesto Territorial que está derogado).</p> <ul style="list-style-type: none"> <li>• Contribuciones a la Seguridad Social, creadas mediante el artículo 22 de la Ley No. 17 de 22 de octubre de 1943.</li> <li>• Contribución Fondo de Desarrollo Social y Asignaciones Familiares, creado mediante el artículo 15 de la Ley No. 5662 de 23 de diciembre de 1974.</li> <li>• Cuota INA, creada mediante el artículo 15 de la Ley No. 6868 de 6 de mayo de 1983.</li> <li>• Cuotas IMAS de instituciones autónomas, creada mediante los artículos 14 y 15 de la Ley No. 4760 de 4 de mayo de 1971 y sus reformas.</li> <li>• Cuota IMAS del Sector Privado, creada mediante los artículos 14 y 15 de la Ley No. 4760 de 4 de mayo de 1971 y sus reformas.</li> <li>• Impuesto sobre alimento terminado o premezcla destinada a nutrición animal,</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>creado mediante el artículo 6 de la Ley No. 6883 de 25 de agosto de 1983.</p> <ul style="list-style-type: none"> <li>• Impuesto del 0.5% sobre el precio del arroz, creado mediante el artículo 24 de la Ley No. 7014 de 28 de noviembre de 1985. Conarroz.</li> <li>• Impuesto sobre licores extranjeros y nacionales- INDER, creado mediante el artículo 8 de la Ley No. 5792 del 1 de setiembre de 1975, reformado por el artículo 35 de la Ley No. 6735, del 29 marzo 1982, así reformado por ley 9036.</li> <li>• Impuesto Específico sobre cerveza nacional y extranjera y sobre los vinos nacionales y extranjeros-INDER, creado mediante el artículo 10 de la Ley No. 5792 del 1 de setiembre de 1975, reformado por el artículo 35 de la Ley No.6735, de 29 de marzo de 1982, así reformado por ley 9036.</li> <li>• Impuesto sobre cigarrillos- INDER, creado mediante el artículo 1 de la Ley No. 5792 del 1 de setiembre de 1975, reformado</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>por el artículo 35 de la Ley No. 6735, de 29 de marzo de 1982, así reformado por ley 9036.</p> <ul style="list-style-type: none"> <li>• Impuesto específico sobre refrescos gaseosos-INDER, creado mediante el artículo 6 de la Ley No. 5792 de 1° de setiembre de 1975, reformado por el artículo 35 de la Ley No. 6735, de 29 de marzo de 1982, así reformado por Ley 9036.</li> <li>• Impuestos sobre Espectáculos Públicos a favor del Teatro Nacional y otros, creado mediante Leyes Nos. 3 de 14 de diciembre de 1918 y 37 de 23 de diciembre de 1943, reformadas mediante Leyes Nos. 2926 de 26 de agosto de 1939, 362 de 26 de agosto de 1940, 841 de 15 de enero de 1947, 228 de 13 de octubre de 1948, 3632 de 16 de diciembre de 1965, 4844 de 29 de setiembre de 1971 y 5780 de 29 de julio de 1975.</li> <li>• Crea el impuesto de quince dólares netos, moneda de los Estados Unidos de América (USD \$15,00) a cada persona que</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>ingrese por vía aérea al territorio nacional, a favor de Instituto Costarricense de Turismo, mediante artículo 2 de la Ley 8694, de 11 de diciembre de 2008 y rige a partir de 27 de marzo 2009.</p> <ul style="list-style-type: none"> <li>• Ley de Impuesto a los moteles y Lugares Afines, Art 1 y 5 de la Ley N° 9326 del 19 de octubre del 2015. (IMAS).</li> <li>• Tasa de medio por ciento sobre el valor CIF, declarado por cada importador de productos químicos destinados al uso agrícola creada por Ley de Sanidad Vegetal, Ley 6248, del 02 de junio de 1978.</li> <li>• Impuesto sobre el valor FOB del café que se exporta, a favor de ICAFE, creado mediante el inciso a) del artículo 108 de la Ley No. 2762 de 21 de junio de 1961 y sus reformas.</li> <li>• Impuestos a Pasajes Internacionales-ICT, creado mediante el artículo 46 de la Ley No. 1917 de 30 de julio de 1955 y sus reformas.</li> <li>• Timbre Agrario, creado</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>mediante el artículo 13 de la Ley No. 5792 de 1° de setiembre de 1975 y sus reformas, así reformado por Ley 9036. INDER</p> <ul style="list-style-type: none"> <li>• Timbre Registro Nacional, creado mediante el artículo 1° de la Ley No. 4656 de 23 de octubre de 1970 y sus reformas.</li> <li>• Derechos de Registro Público, creado mediante el artículo 1 de la Ley No. 4564 de 29 de abril de 1970 y sus reformas.</li> <li>• Timbre Scout, creado mediante el artículo 1 de la Ley No. 5608 de 29 de octubre de 1974, modificado por el artículo 9, inciso n) de la Ley No. 7088 de 30 de noviembre de 1988.</li> <li>• Impuesto para mejoras portuarias en Centroamérica, que cobra JAPDEVA y que se destina como aporte de Costa Rica para el financiamiento del Proyecto de Desarrollo Portuario y Transporte Marítimo de Centroamérica (Proyecto TRANSMAR), recomendado por la Comisión Centroamericana de Autoridades Portuarias (COCAAP).</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>Impuesto sobre licores -IFAM y sobre los licores nacionales, creado mediante el artículo 2 de la Ley No. 2940 de 18 de diciembre de 1961 que agrega los artículos 36 y 37 a la Ley No. 10 de 7 de octubre de 1936 y sus reformas, entre ellas las comprendidas en el artículo 2º de Dirección General de Hacienda División de Política Fiscal Subdirección Asesoría Fiscal.</li> <li>Impuesto sobre licores -IFAM y sobre los licores nacionales, creado mediante el artículo 2 de la Ley No. 2940 de 18 de diciembre de 1961 que agrega los artículos 36 y 37 a la Ley No. 10 de 7 de octubre de 1936 y sus reformas, entre ellas las comprendidas en el artículo 2º de la Ley No. 6282 de 14 de agosto de 1979, así reformado por ley 9036.</li> <li>Impuesto específico sobre la cerveza nacional y extranjera-IFAM, creado mediante el artículo 35 de la Ley No. 6735 de 29 de marzo de 1982 que</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>modifica el artículo 10 de la Ley No. 5792 de 1 de setiembre de 1975, así reformado por Ley 9036.</p> <ul style="list-style-type: none"> <li>• Cuota patronal Banco Popular y de Desarrollo Comunal, creado mediante el artículo 5 de la Ley No. 4351 de 11 de julio de 1969.</li> <li>• Impuesto general forestal, del 3% sobre el valor de Transferencia en el mercado de la madera en trozas, creado mediante el artículo 42 de la Ley No. 7575 de 13 de febrero de 1996. 57.4.20% del precio del costo por cada litro de alcohol vendido por FANAL, creado mediante el artículo 1 de la Ley No. 6619 de 25 de noviembre de 1981, y modificado por la Ley N° 8052 del 4 de diciembre del 2000. Municipalidad y Grecia y otros.</li> <li>• Contribución obligatoria de 5 centavos de dólar por caja de banano exportado, creado mediante el artículo 2 de la Ley No. 7147 de 24 de abril de 1990. CORBANA.</li> <li>• Derecho de Entrada a Parques, creado mediante artículo 38 de</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>la Ley 7317 de 30 de noviembre de 1992. Dirección General de Hacienda.</p> <ul style="list-style-type: none"> <li>• Timbre Archivos Nacionales, creado mediante artículo 3 de la Ley No. 43 de 21 de diciembre de 1934 y sus reformas. Junta Administrativa de Archivos Nacionales.</li> <li>• Timbre Niño Abandonado, creado mediante artículo 2 de Ley No. 4320 de 28 de enero de 1969 y sus reformas. Patronato Nacional de la Infancia.</li> <li>• Timbre de Topografía, creado mediante artículo 5 de Ley No. 5361 de 16 de octubre de 1973. Universidad Nacional.</li> <li>• Impuestos creados por los artículos 34, 38, y 40, del Código de Minería, Ley No. 6797 de 23 de agosto de 1982.</li> <li>• Tarifas o derechos aplicables a toda clase de servicios y facilidades aeroportuarias fundamentadas en el artículo 240 de la Ley No. 5150 de 14 de mayo de 1973.</li> <li>• Impuesto sobre las utilidades de las loterías nacionales artículo 16</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>de la Ley 8718 de 18 de febrero de 2009.</p> <ul style="list-style-type: none"> <li>• Timbre Cruz Roja, creado por la Ley No. 5649 artículo 2, 4 y 7, del 28 de noviembre de 1974 y reformado por la Ley No. 7591, artículo 1° del 25 de marzo de 1996.</li> <li>• Impuesto de un 25% sobre los ingresos brutos provenientes de la explotación de parques de diversiones de carácter permanente, similares o de igual naturaleza al "Parque Nacional de Diversiones", artículo 6 de la Ley No. 5839 de 22 de octubre de 1975 y exentas artículo 5.</li> <li>• Impuesto establecido por el artículo 7 de la Ley No. 7837, Ley de Creación de la Corporación Ganadera, 5 de octubre de 1998. (CORFOGA)</li> <li>• Impuesto específico sobre las bebidas alcohólicas, creado por el artículo 1° de la Ley N° 7972 de 22 de diciembre de 1999.</li> <li>• Impuesto único sobre los combustibles, establecido por el artículo 1° de la Ley 8114 del 4 de julio de 2001.</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>• Impuesto específico sobre las bebidas envasadas sin contenido alcohólico, establecido por el artículo 9° de la Ley 8114 del 4 de julio de 2001.</li> <li>• Ley de Timbre de Educación y Cultura, creado mediante el artículo 8 de la Ley No. 5923 de 18 de agosto de 1976 y sus reformas. Compendio de leyes segundo tomo, segundo semestre 1976.</li> <li>• Tasa de un cero coma cinco por ciento (0,5%) sobre el valor CIF declarado por cada importación de medicamentos veterinarios y sus materias primas, Dirección General de Hacienda División de Política Fiscal Subdirección Asesoría Fiscal destinados a uso animal, creada mediante el art 106 de la Ley 8495 del 06/04/2006.</li> <li>• Impuesto de ₡25,00 sobre tonelada métrica de carne exportada, creado mediante artículo 15 de la Ley No. 5135 de 11 de diciembre de 1972 y sus reformas.</li> <li>• Impuesto de destace de</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>ganado vacuno y porcino para consumo nacional y exportación, creado mediante artículo 3 de la Ley N° 68 del 13 de agosto de 1920, reformado por el artículo 7° de la Ley No. 13 de 31 de mayo de 1932 y sus reformas.</p> <ul style="list-style-type: none"> <li>• Licencias de radio, creadas por los artículos 18 al 22 de la Ley No. 1758 de 19 de junio de 1954 y sus reformas.</li> <li>• Impuesto a cada kilogramo de ganado en pie exportado, creado en los artículos 17 y 21 de la Ley No. 6247 de 2 de mayo de 1978.</li> <li>• Timbre Pro-Parques Nacionales, creado mediante artículo 7 de la Ley 6084 de 24 de agosto de 1977, actualizado el valor del timbre y su distribución por artículo 43 de la Ley 7788 de 30 de abril 1998.</li> <li>• Timbre pro-Agentes de Aduana de Costa Rica, creado en el numeral 4, anexo 4 de la Ley 7017 del 16 de diciembre 1985.</li> <li>• Impuesto al ruedo a favor de las Municipalidades del país,</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>creado mediante el artículo 3 de la Ley No. 6909 de 3 de noviembre de 1983.</p> <ul style="list-style-type: none"> <li>• Impuesto específico sobre los jabones de tocador, creado mediante el artículo 9° de la Ley de Simplificación y Eficiencia Tributaria Ley N° 8114 del 4 de julio del 2001.</li> <li>• Timbre educativo, creado por medio del artículo 1° de la Ley 7171 de 24 de julio de 1990.</li> <li>• Impuesto rojo al servicio de telefonía móvil y convencional, destinado al financiamiento de la Cruz Roja Costarricense, creado por el artículo 1° de la Ley N° 8690 de 19 de noviembre de 2008.</li> <li>• Impuesto a las personas Jurídicas, creado por Ley 9024, del 23 de diciembre 2011, y rige a partir de 01 de abril del 2012. No vigente 85. Artículo 70 de la Ley N° 4240 de 15 de noviembre de 1968 (Ley de Planificación Urbana), mediante el cual se autoriza a las entidades municipales a establecer un impuesto de hasta un 1% sobre</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>el valor de las construcciones y urbanizaciones.</p> <ul style="list-style-type: none"> <li>• Impuesto solidario para el Fortalecimiento de Programas de Vivienda, artículo 1 de la Ley 8683 del 19 de noviembre 2008.</li> <li>• Ley de creación del Sistema de Emergencias 9-1-1 artículo 7, de la Ley 7566, de 18 de diciembre de 1995 y sus reformas.</li> <li>• Contribución especial parafiscal de operadores y proveedores de telecomunicaciones a Fonatel, establecido en el artículo 39 de la Ley General de Telecomunicaciones, Ley 8642 de 4 de junio de 2008.</li> <li>• Financiamiento a FODESAF establecido en el inciso b) del artículo 15 de la Ley 8783 “Reforma Ley de desarrollo Social y Asignaciones Familiares, 5662, Ley Pensión para Discapacitados con dependientes N°7636, Ley Creación del ICODER, N°7800, Ley Sistema Financiero Nacional para Vivienda N°7052 y Ley Creación Fondo Nacional de</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>Becas"</p> <ul style="list-style-type: none"> <li>• Derechos de Salida del Territorio Nacional, crea un impuesto único y definitivo en el artículo 1 de Ley 8316, de 26 de setiembre 2002.</li> <li>• Las solicitudes de pasaporte y salvoconductos, de conformidad con el artículo 252 de la Ley 8764 de 19 de agosto de 2009.</li> <li>• El artículo 40, de la Ley 7384, Ley de creación del Instituto de pesca Acuicultura (INCOPECA), de 16 de marzo de 1994, crea un impuesto del cinco por mil del valor de las exportaciones.</li> <li>• Ley pensiones y jubilaciones del Magisterio Nacional, Ley 2248, de 22 de octubre de 1943 y Ley 7531 de 10 de julio de 1995 y sus reformas.</li> <li>• Ley 148 de 23 de agosto de 1943 Régimen de Pensiones de Hacienda.</li> <li>• Régimen de Pensiones del Poder Judicial, Ley 7333 de 5 de mayo de 1993 y sus reformas.</li> <li>• Ley de protección al trabajador, Ley 7983 de 18 de febrero de</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>2000.</p> <ul style="list-style-type: none"> <li>• Seguro de Riesgos del Trabajo, Ley 6727 de 9 de marzo de 1982 que modifica el Título Cuarto del Código de Trabajo. INS</li> <li>• Impuesto de patentes y licencias en municipalidades (Existe una ley por cada municipalidad). Ver también Código Municipal, Ley 7794 de fecha 30 de abril de 1998.</li> <li>• Establece el Seguro Obligatorio de Vehículos, creado mediante art 56 de Ley 9078 de 04/10/2012. (INS).</li> <li>• Declaratoria del servicio de hidrantes como servicio público y reforma de leyes conexas, art 3 de la Ley 8641, de 11 de junio de 2008. (ICAA).</li> <li>• El artículo 40, de la Ley 8228 del 19 de marzo del 2002, crea un tributo equivalente al uno coma setenta y cinco por ciento (1,75%) de la facturación mensual por consumo de electricidad que pague cada abonado o consumidor directo de energía eléctrica y el cuatro por ciento (4%) de las primas de</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>todos los seguros que se vendan en el país, a favor del Benemérito Cuerpo de Bomberos de Costa Rica.</p>	
<p>2. Distinguir las funciones de los Centros comunitarios inteligentes (CECIS), los Núcleos de Asistencia Fiscal y los Quioscos Tributarios, según lo tipifica el Ministerio de Hacienda, en su sitio web oficial.</p>	<p>Centros comunitarios inteligentes (versión vigente del CECI):</p> <ul style="list-style-type: none"> <li>• Objetivo general y específicos</li> <li>• Oferta y servicios que brindan.</li> <li>• Lista de los CECI, según los señala el sitio web de Hacienda.</li> </ul> <p>Núcleos de asistencia fiscal (versión vigente del NAF)</p> <ul style="list-style-type: none"> <li>• Servicios que brindan.</li> <li>• Lista de los CECI, según los señala el sitio web de Hacienda.</li> </ul> <p>Quioscos tributarios (versión vigente):</p> <ul style="list-style-type: none"> <li>• Servicios que ofrece.</li> <li>• Lugares</li> <li>• Provincias</li> <li>• Contactos.</li> </ul>	<ul style="list-style-type: none"> <li>• Distingue las principales características de los Centros comunitarios inteligentes (CECIS), los Núcleos de Asistencia Fiscal y los Quioscos Tributarios, según lo tipifica el Ministerio de Hacienda en su sitio web oficial.</li> <li>• Identifica las funciones de los Centros comunitarios inteligentes (CECIS), los Núcleos de Asistencia Fiscal y los Quioscos Tributarios, según lo tipifica el Ministerio de Hacienda en su sitio web oficial.</li> </ul>

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
3. Identificar la aplicación de las leyes y decretos (vigentes) con afectación fiscal, establecidas por la Administración Tributaria del país, según lo tipifica el Ministerio de Hacienda, en su sitio web oficial.	<p>Código de Normas y Procedimientos Tributarios (versión vigente).</p> <ul style="list-style-type: none"> <li>Diferencia conceptual entre un código, una ley y un decreto.</li> <li>Resolución de casos sencillos.</li> </ul> <p>Leyes vigentes con afectación fiscal:</p> <ul style="list-style-type: none"> <li>Ley N° 9635 Ley de Fortalecimiento de las Finanzas Públicas.</li> <li>Decreto N°41615 Canasta Básica Tributaria.</li> <li>Ley N°4755 Código de Normas y Procedimientos tributarios.</li> </ul> <p>Normativa que la afectó:</p> <ul style="list-style-type: none"> <li>Decreto No. 38277- H Reglamento de procedimiento tributario.</li> <li>Decreto N° 39673-H Modificación al reglamento de procedimiento tributario.</li> <li>Ley N° 9416 Ley para Mejorar la lucha contra el fraude fiscal.</li> <li>Ley N° 9069 Fortalecimiento de la Gestión Tributaria.</li> </ul>	<ul style="list-style-type: none"> <li>Contrasta las diferencias entre los términos código, ley, reglamento y decreto.</li> <li>Distingue la aplicación de las leyes y decretos vigentes con afectación fiscal, establecidas por la Administración Tributaria, según lo tipifica el Ministerio de Hacienda, en su sitio web oficial.</li> <li>Resuelve casos tributarios sencillos, usando como base códigos, leyes, reglamentos y decretos de origen tributario.</li> <li>Identifica el uso de los timbres que se requieren para la realización de trámites afines al Ministerio de Hacienda.</li> </ul>

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>Ley N° 9068 Cumplimiento del estándar de transparencia fiscal.</li> <li>Ley N° 7088 Reajuste tributario.</li> <li>Ley N° 8343 Contingencia Fiscal.</li> <li>Decreto N°31033-H Reglamento a la Ley de Contingencia Fiscal.</li> </ul> <p>Impuesto sobre la Renta:</p> <ul style="list-style-type: none"> <li>Ley N°7092 Impuesto sobre la Renta.</li> </ul> <p>Normativa que la afectó:</p> <ul style="list-style-type: none"> <li>Decreto 18445- H Reglamento a la Ley del Impuesto sobre la Renta.</li> <li>Ley N° 8320 Interpretación auténtica del inciso c) del artículo 23 del Impuesto sobre la Renta.</li> </ul> <p>Impuesto general sobre las ventas:</p> <ul style="list-style-type: none"> <li>Ley N° 6826 Impuesto general sobre las ventas.</li> </ul> <p>Normativa que la afectó:</p>	

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>Decreto 14082-H Reglamento a la ley del impuesto general sobre las ventas.</li> </ul> <p>Régimen de Tributación Simplificada:</p> <ul style="list-style-type: none"> <li>Decreto N°25514-H Creación del Régimen de Tributación Simplificada.</li> </ul> <p>Normativa que la afectó:</p> <ul style="list-style-type: none"> <li>Ley N°8114 Simplificación y eficiencia tributaria.</li> <li>Decreto N° 29643-H Reglamento a la Ley de Simplificación y eficiencia tributaria.</li> </ul> <p>Impuesto Personas Jurídicas:</p> <ul style="list-style-type: none"> <li>Ley N° 9428 Ley de Personas Jurídicas.</li> <li>Decreto N° 40417 Reglamento personas jurídicas.</li> </ul> <p>Impuesto de Consolidación de impuestos selectivos de consumo y sus reformas:</p>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>Ley No. 4961 Reforma tributaria y Ley de Consolidación de impuestos selectivos de consumo y sus reformas.</li> </ul> <p>Normativa que la afectó:</p> <ul style="list-style-type: none"> <li>Decreto N°14617-H Reglamento a la Ley de Consolidación de impuestos selectivos de consumo.</li> </ul> <p>Impuesto Solidario:</p> <ul style="list-style-type: none"> <li>Ley N° 8683 Impuesto Solidario para el fortalecimiento de programas de vivienda.</li> </ul> <p>Normativa que la afectó:</p> <ul style="list-style-type: none"> <li>Decreto N° 35515-H Reglamento a la Ley del Impuesto Solidario.</li> <li>Decreto N° 17878-H Reglamento Ley Impuesto construcciones de alto valor.</li> </ul> <p>Impuesto a los vehículos:</p> <ul style="list-style-type: none"> <li>Decreto N° 17880-H Reglamento</li> </ul>	

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>Impuesto traspaso de vehículos, aeronaves y embarcaciones.</p> <p>Normativa que la afectó:</p> <ul style="list-style-type: none"> <li>Decreto N° 17881-H Reglamento a la ley impuesto transferencia de vehículos internados con exoneraciones.</li> <li>Decreto 17884-H Reglamento Impuesto propiedad vehículos, embarcaciones y aeronaves.</li> </ul> <p>Impuesto a las salas de juego:</p> <ul style="list-style-type: none"> <li>Decreto N°17883-H Reglamento a la Ley del impuesto a las salas de juego</li> </ul> <p>Normativa afectada:</p> <ul style="list-style-type: none"> <li>Ley N° 9050 Impuesto a Casinos y Empresas de enlace de llamadas a apuestas electrónicas</li> <li>Decreto N° 39231-H Reglamento al Impuesto de Casinos y empresas de enlace de llamadas a apuestas electrónicas</li> </ul>	



Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>Impuesto al Tabaco:</p> <ul style="list-style-type: none"> <li>Ley N° 9028 Control del Tabaco y sus efectos nocivos en la salud.</li> </ul> <p>Normativa que la afectó:</p> <ul style="list-style-type: none"> <li>Ley N° 8399 Reforma Ley de impuesto sobre cigarrillos y licores para Plan de Protección Social.</li> <li>Decreto N° 29463- H Reglamento de la Ley de creación de cargas tributarias sobre licores, cervezas y cigarrillos.</li> <li>Decreto N° 37185-S-MEIC-MTSS-MP-H-SP Reglamento Ley General de Control del Tabaco y sus efectos nocivos en la salud.</li> </ul> <p>Timbre de Educación y Cultura</p> <ul style="list-style-type: none"> <li>Ley N° 5923 Timbre Educación y Cultura.</li> </ul>	
4. Ejercer acciones en forma ética y responsable como ciudadano de la comunidad y país.	<p>Discusión en plenaria sobre la Transformación curricular: fundamentos conceptuales en el marco de la visión "Educar para una Nueva Ciudadanía":</p>	<ul style="list-style-type: none"> <li>Explica el significado de la expresión "Educar para la nueva ciudadanía".</li> <li>Contrasta los conceptos Política Educativa y Política Curricular.</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>Educar para una nueva ciudadanía.</li> <li>Pilares conducen la transformación curricular de la Educación para una Nueva Ciudadanía.</li> <li>Retos debemos confrontar en la transformación curricular con el fin de Educar para una nueva ciudadanía.</li> <li>Desarrolla una transformación curricular bajo la visión de Educación para una Nueva Ciudadanía.</li> <li>Cuatro dimensiones y sus habilidades correspondientes en el desarrollo educativo.</li> <li>Perfil profesional técnico en el nivel medio-Especialidades técnicas.</li> </ul>	<ul style="list-style-type: none"> <li>Reconoce el uso e importancia de la política educativa y la política curricular del país, en el ámbito educativo.</li> </ul>
5. Desarrollar técnicas que permitan el fortalecimiento de la ciudadanía planetaria con identidad.	<p>Boletines (versiones vigentes):</p> <ul style="list-style-type: none"> <li>Boletín informativo de Contabilidad Nacional.</li> <li>Boletín especializado del Tribunal Aduanero Internacional.</li> <li>Boletines de educación y cultura fiscal del Ministerio de Hacienda.</li> <li>Cultura fiscal responsabilidad de</li> </ul>	<ul style="list-style-type: none"> <li>Ubica en el sitio web oficial del Ministerio de Hacienda los boletines, con el fin de mantenerse informado.</li> <li>Reconoce la importancia de la cultura fiscal o tributaria y su relación con la educación del país.</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>todos.</p> <p>Derechos Humanos y ciudadanía:</p> <ul style="list-style-type: none"> <li>Dinamismo de los derechos humanos.</li> <li>Sistema de protección internacional: <ul style="list-style-type: none"> <li>Convención Interamericana para prevenir, sancionar y erradicar la violencia contra la Mujer "Belem Do Pará".</li> <li>Comisión Interamericana de Derechos Humanos.</li> <li>Comisión Americana de Derechos Humanos.</li> <li>Sistema nacional de protección de los derechos humanos de las mujeres.</li> </ul> </li> <li>Ruta para la exigibilidad de derechos humanos de las mujeres a nivel nacional.</li> <li>Mecanismos de control.</li> </ul>	<ul style="list-style-type: none"> <li>Investiga sobre los programas de cultura tributaria impartidos por el Ministerio de Educación Pública.</li> <li>Usa el sistema de protección internacional en la solución de escenarios relacionados con derechos humanos.</li> <li>Diagrama la ruta para la exigibilidad de derechos humanos de las mujeres a nivel nacional.</li> </ul>

<b>Especialidad:</b> Accounting	<b>Modalidad:</b> Comercial y Servicios	<b>Campo detallado:</b> Contabilidad e Impuestos	<b>Nivel:</b> Décimo
<b>Subárea:</b> Gestión tributaria	<b>Unidad de estudio:</b> Guías tributarias y ayudas audiovisuales		<b>Tiempo estimado:</b> 40 horas 10 semanas
<b>Competencias para el desarrollo humano:</b> 6. Compromiso ético	<b>Eje política educativa:</b> Fortalecimiento de una ciudadanía planetaria con identidad nacional		

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
1. Distinguir el uso y aplicación de documentos vigentes empleados en la Administración Tributaria, según lo tipifica el Ministerio de Hacienda en su sitio web oficial.	<p>Documentos empleados en la Administración Tributaria (versiones vigentes):</p> <p>Calendarios:</p> <ul style="list-style-type: none"> <li>• Calendario de pagos vigente.</li> <li>• Calendario tributario vigente.</li> </ul> <p>Transparencia hacendaria.</p> <ul style="list-style-type: none"> <li>• Transparencia hacendaria.</li> <li>• Actualización de criterios para la clasificación de grandes contribuyentes nacionales y grandes empresas territoriales (versión vigente).</li> <li>• Registro de funcionarios públicos que por su cargo están inhabilitados para contratar con el Estado (versión vigente).</li> <li>• Entidades recaudadoras con convenio de conectividad para el pago de impuestos de Internet en</li> </ul>	<ul style="list-style-type: none"> <li>• Reconoce los tipos de calendarios vigentes y emitidos por la Administración Tributaria del país.</li> <li>• Explica el concepto de transparencia hacendaria.</li> <li>• Diagrama el proceso de sellado de libros y otros comprobantes electrónicos.</li> <li>• Reconoce el concepto de tipología en materia tributaria.</li> <li>• Contrasta el contenido de las listas de interés del Ministerio de Hacienda.</li> <li>• Explica en qué consiste la gestión de exoneración</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>cajas. Dirección de Servicios al contribuyente (versión vigente).</p> <ul style="list-style-type: none"> <li>Entidades que cuentan con sistemas de conectividad (versión vigente).</li> <li>Timbre de educación y de cultura.</li> <li>Dirección de Recaudación del Ministerio de Hacienda. Situación tributaria del contribuyente. Contribuyentes morosos del Impuesto solidario (ISO), versión vigente.</li> </ul> <p>Procedimientos:</p> <ul style="list-style-type: none"> <li>Procedimiento para el sellado de los libros de producción, venta y facturas de las empresas productoras de cemento (versión vigente).</li> <li>Entidades recaudadoras que reciben declaraciones preimpresas (versión vigente)</li> </ul> <p>Tipologías (versiones vigentes):</p> <ul style="list-style-type: none"> <li>Tipología constructiva.</li> <li>Tipología agropecuaria.</li> <li>Listados de interés de la Administración Tributarias (versión vigente):</li> <li>Listado de índices oficial del</li> </ul>	tributaria.

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>mercado (versión vigente).</p> <ul style="list-style-type: none"> <li>• Sociedades morosas, impuesto de personas jurídicas. (versión vigente).</li> <li>• Lista de municipalidades y concejos de distrito que han suscrito convenios de información con la Dirección General Tributaria. DGT-R-022-2017. (versión vigente).</li> <li>• Lista de imprentas autorizadas y proveedores de cajas registradoras (versión vigente).</li> </ul> <p>Gestión para exoneración:</p> <ul style="list-style-type: none"> <li>• Exoneraciones del Régimen de pensiones del Magisterio Nacional. (versión vigente).</li> </ul>	
2. Usar los manuales vigentes de la Administración Tributaria Virtual (ATV) y las guías tributarias vigentes empleadas en la Administración Tributaria, según lo tipifica el Ministerio de Hacienda, en su sitio web oficial, en la resolución de casos sencillos.	<p>Manuales (vigentes) de Administración Tributaria Virtual (ATV):</p> <ul style="list-style-type: none"> <li>• Manuales de valores tributarios (versión vigente)</li> <li>• Manual y guía del beneficiario (exoneraciones), versión vigente.</li> <li>• Manual de uso para portal contribuyente en ATV.</li> <li>• Manual de ayuda para el uso del facturador electrónico del Ministerio de Hacienda.</li> </ul>	<ul style="list-style-type: none"> <li>• Resuelve casos sencillos usando los manuales vigentes de la Administración Tributaria Virtual (ATV), según lo tipifica el Ministerio de Hacienda, en su sitio web oficial.</li> <li>• Contrasta las principales características de las Guías Tributarias vigente utilizadas en la Administración Tributaria del país.</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>Manual sobre los principales errores que cometen los usuarios al facturar electrónicamente.</li> <li>Manual de uso para la confección y presentación del impuesto solidario ISO.</li> <li>Manuales ATV – Registro al contribuyente.</li> </ul> <p>Guías tributarias (vigentes):</p> <ul style="list-style-type: none"> <li>Guía rápida de la Administración Tributaria virtual.</li> <li>Guía de uso de herramienta electrónica para actualizar, registrar y confeccionar las Declaraciones Informáticas, por medio de Declar@ 7 o su versión vigente, y su presentación a través de Declar@.</li> <li>Brochure No 35. (Versión vigente), personas jurídicas.</li> <li>Guía para solicitar ajuste al valor fiscal del vehículo.</li> </ul>	
3. Acceder desde cualquier dispositivo móvil, los videos tutoriales ubicados en la sección de ayudas audiovisuales del sitio web oficial de la Dirección de Servicio al Contribuyente del Ministerio de Hacienda.	<p>Tutoriales de la Administración Tributaria Virtual (versiones vigentes):</p> <ul style="list-style-type: none"> <li>Crear cuenta de usuario e ingreso a ATV.</li> <li>Actualizar datos de usuarios de TD@ e ingreso a ATV.</li> <li>Actualizar usuarios en la ATV.</li> </ul>	<ul style="list-style-type: none"> <li>Identifica el concepto y uso del recurso tecnológico llamado video tutorial.</li> <li>Accede desde cualquier dispositivo móvil, los videos tutoriales ubicados en la</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>• Confeccionar usuarios fuera de línea en la ATV.</li> <li>• Confeccionar y presentar declaraciones autoliquidables en ATV.</li> <li>• Registrar finca, y presentar el formulario en ATV, para el pago del impuesto solidario.</li> <li>• Video instalación y funcionamiento de herramienta Eddie 7.</li> <li>• Video formulario D-110, recibo oficial de pago y D-116 autoliquidación de sanciones en Eddie 7.</li> <li>• Video instalación Declar@, registro de informantes.</li> </ul>	sección de ayudas audiovisuales del sitio web oficial de la Dirección de Servicio al Contribuyente del Ministerio de Hacienda.
4. Actuar con ética y responsabilidad como ciudadano de la comunidad y el país.	<ul style="list-style-type: none"> <li>• Plan de trabajo del Ministerio de Hacienda ante recomendaciones del Fondo Monetario Internacional (FMI):</li> <li>• Funciones principales del Fondo Monetario Internacional.</li> <li>• Principales acciones del Plan de Trabajo del Ministerio de Hacienda.</li> </ul>	<ul style="list-style-type: none"> <li>• Reconoce las funciones principales del Fondo Monetario Internacional.</li> <li>• Resume las principales acciones del Plan de trabajo del Ministerio de Hacienda ante recomendaciones del Fondo Monetario Internacional (FMI).</li> </ul>
5. Implementar técnicas que permitan el fortalecimiento de la	<p>Ministerio de Hacienda:</p> <ul style="list-style-type: none"> <li>• Gestión integral de residuos.</li> </ul>	<ul style="list-style-type: none"> <li>• Enlista el nombre de las empresas autorizadas como Gestoras Integrales de Residuos.</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
ciudadanía planetaria con identidad.	Listado de empresas autorizadas técnicamente como Gestor Integral de Residuos (GIR- versiones vigentes).	<ul style="list-style-type: none"> <li>• Explica en qué consiste la Gestión Integral de Residuos.</li> <li>• Relaciona la Gestión Integral de Residuos con el tema de fortalecimiento de la ciudadanía planetaria con identidad.</li> </ul>

<b>Especialidad:</b> Accounting	<b>Modalidad:</b> Comercial y Servicios	<b>Campo detallado:</b> Contabilidad e Impuestos	<b>Nivel:</b> Décimo
<b>Subárea:</b> Gestión tributaria	<b>Unidad de estudio:</b> Régimen de Tributación Simplificada (RTS)	<b>Tiempo estimado:</b> 40 horas 10 semanas	
<b>Competencias para el desarrollo humano:</b> 6. Compromiso ético		<b>Eje política educativa:</b> Fortalecimiento de una ciudadanía planetaria con identidad nacional	

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
6. Explicar información general del Régimen de Tributación Simplificada (RTS) vigente, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.	<p>Régimen de Tributación Simplificada (RTS-versión vigente), en su versión vigente:</p> <ul style="list-style-type: none"> <li>• Información general del RTS.</li> <li>• Requisitos para optar por el régimen: <ul style="list-style-type: none"> <li>• Histórico de salario base.</li> <li>• Actividades que se pueden inscribir.</li> </ul> </li> </ul> <p>Deberes como contribuyente:</p> <ul style="list-style-type: none"> <li>• Registro Único Tributario.</li> <li>• Registro de compras y folleto explicativo.</li> </ul> <p>Sanciones e infracciones administrativas.</p>	<ul style="list-style-type: none"> <li>• Contrasta la información general del Régimen de Tributación Simplificada (RTS), según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.</li> <li>• Distingue las sanciones e infracciones administrativas aplicables al Régimen de Tributación Simplificada vigente, según lo establecido por el Ministerio de Hacienda en su sitio web oficial.</li> </ul>

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
7. Realizar la declaración del Régimen de Tributación Simplificada, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.	<p>Declaraciones Régimen de Tributación Simplificada (RTS), en su versión vigente:</p> <ul style="list-style-type: none"> <li>D-151 Declaración Anual, Resumen de clientes, proveedores y gastos específicos.</li> <li>Orden de los trimestres.</li> <li>Cálculo del impuesto.</li> <li>D-105 Declaración Jurada del Régimen de Tributación Simplificada Impuesto sobre la Renta, y Declaración Jurada del Régimen de Tributación Simplificada Impuesto General sobre las Ventas respectivamente.</li> <li>Pago en las entidades recaudadoras.</li> </ul>	<ul style="list-style-type: none"> <li>Enlista el nombre de las entidades recaudadoras del Régimen de Tributación Simplificada (vigente), según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.</li> <li>Confecciona la declaración sobre el Régimen de Tributación Simplificada vigente, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.</li> </ul>
8. Demostrar conductas que reflejen el compromiso ético aplicando principios y valores en el ejercicio de las labores propias del contador.	<p>Compromiso ético:</p> <ul style="list-style-type: none"> <li>Concepto</li> <li>Principios y valores: <ul style="list-style-type: none"> <li>Integridad.</li> <li>Objetividad.</li> <li>Confidencialidad.</li> <li>Competencia profesional y debido cuidado.</li> <li>Comportamiento profesional.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Reconoce la importancia del compromiso ético en el desempeño de las labores propias de su área de formación técnica y en la convivencia con otras personas.</li> <li>Discrimina acciones que dan origen a conductas que reflejan falta de compromiso ético en el manejo de las declaraciones juradas del</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
		<p>Régimen de Tributación Simplificada.</p> <ul style="list-style-type: none"> <li>Efectúa con empeño las obligaciones o responsabilidades que se asignan superando los obstáculos que se presentan para el logro de los objetivos trazados en la contabilidad tributaria de la empresa.</li> </ul>
9. Reconocer los principios tributarios básicos en contextos que consideren tanto las implicaciones locales como globales de las decisiones financieras.	<p>Definición de principios tributarios</p> <ul style="list-style-type: none"> <li>Principios tributarios: <ul style="list-style-type: none"> <li>Generalidad.</li> <li>Neutralidad.</li> <li>Proporcionalidad.</li> <li>Eficacia.</li> </ul> </li> <li>Efectos de las políticas tributarias locales en la economía global.</li> <li>Influencia en inversión extranjera y comercio internacional.</li> </ul>	<ul style="list-style-type: none"> <li>Explica los principios tributarios básicos en diferentes contextos locales e internacionales.</li> <li>Describe los efectos de las políticas tributarias locales en la economía global.</li> <li>Reconoce la influencia de las políticas en la atracción de inversión extranjera y en el comercio internacional.</li> </ul>

<b>Especialidad:</b> Accounting	<b>Modalidad:</b> Comercial y Servicios	<b>Campo detallado:</b> Contabilidad e Impuestos	<b>Nivel:</b> Décimo
<b>Subárea:</b> Gestión tributaria	<b>Unidad de estudio:</b> Sistema de pagos electrónicos (SINPE)		<b>Tiempo estimado:</b> 40 horas 10 semanas
<b>Competencias para el desarrollo humano:</b> 6. Compromiso ético		<b>Eje política educativa:</b> Fortalecimiento de una ciudadanía planetaria con identidad nacional	

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
1. Analizar el funcionamiento del Sistema Nacional de Pagos Electrónicos (SINPE), según la normativa contable, gubernamental y bancaria vigente.	<p>Sistema de pagos electrónicos (SINPE):</p> <ul style="list-style-type: none"> <li>Principios básicos, concepto y participantes del Sistema Nacional de Pagos Electrónicos (SINPE).</li> <li>Marco Jurídico del Sistema Nacional de Pagos Electrónicos</li> <li>Estructura funcional.</li> <li>Servicios generales que tiene el Banco Central de Costa Rica.</li> </ul> <p>Condiciones de uso y funcionamiento de la plataforma tecnológica, que conecta a las distintas entidades del Sistema Financiero Nacional.</p> <ul style="list-style-type: none"> <li>Características de los billetes que circulan actualmente (verificar versiones vigentes):</li> </ul>	<ul style="list-style-type: none"> <li>Explica el funcionamiento del Sistema Nacional de Pagos Electrónicos (SINPE), según la normativa contable, gubernamental y bancaria vigente.</li> <li>Caracteriza las denominaciones de billetes que circulan actualmente en el país.</li> <li>Diagrama los procedimientos para activar el SINPE Móvil.</li> <li>Explica el funcionamiento de una plataforma tecnológica bancaria.</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>Billete de mil, dos, cinco, diez, veinte y cincuenta mil colones.</li> </ul> <p>SINPE móvil:</p> <ul style="list-style-type: none"> <li>Afiliación.</li> <li>Tipos de transacciones.</li> <li>Límites monetarios.</li> <li>Liquidación de transacciones.</li> <li>Robo o extravío de teléfono.</li> <li>Entidades financieras que ofrecen SINPE móvil.</li> <li>Cuentas vinculadas por líneas.</li> <li>Desafiliación.</li> <li>Requisitos.</li> </ul> <p>Visita el sitio web del Banco Central de Costa Rica, a través de un dispositivo móvil.</p>	
2. Explicar los procedimientos necesarios para el uso adecuado del servicio de firma digital, importancia, lugares de adquisición y seguridad electrónica que ofrece.	<p>Firma digital.</p> <ul style="list-style-type: none"> <li>Certificado digital.</li> <li>Dispositivo.</li> <li>Requisitos (vigentes) para obtener el certificado digital (nacional y extranjero).</li> <li>Trámites vigentes para solicitar</li> </ul>	<ul style="list-style-type: none"> <li>Diagrama los procedimientos necesarios para el uso del servicio de firma digital, importancia, lugares de adquisición y seguridad electrónica que ofrece, según la normativa vigente.</li> </ul>

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>un certificado y su pago (persona física y jurídica).</p> <ul style="list-style-type: none"> <li>• Usos del certificado digital y cómo se firma digitalmente el documento.</li> <li>• Revocación de un certificado.</li> <li>• Normativa vigente (Reglamento del Sistema Pagos, Normativa Firma Digital).</li> <li>• Cuenta bancaria internacional – IBAN (versión vigente): <ul style="list-style-type: none"> <li>• Conformación de la cuenta.</li> <li>• Cantidad de dígitos y significado de los dígitos.</li> <li>• Diferencias con la cuenta cliente.</li> <li>• ISO 7064. Cálculo de caracteres de dígitos de verificación.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Explica en qué consiste la cuenta bancaria IBAN o su versión vigente.</li> <li>• Relaciona el ISO 7064 (o su versión vigente) con el Sistema Bancario Nacional.</li> </ul>
3. Usar sana, correcta e inteligentemente las tarjetas de crédito y débito, según los lineamientos emitidos por las entidades bancarias.	<p>Tarjetas de crédito y débito:</p> <ul style="list-style-type: none"> <li>• Concepto.</li> <li>• Lo que no es una tarjeta de crédito.</li> <li>• Beneficios y términos o condiciones.</li> <li>• Período de gracia.</li> <li>• Cargos y comisiones.</li> <li>• Uso.</li> </ul>	<ul style="list-style-type: none"> <li>• Diferencia las principales características de las tarjetas de crédito y débito.</li> <li>• Determina los procedimientos para el uso sano e inteligente de las tarjetas de crédito y debito.</li> <li>• Compara las tasas de interés de las tarjetas de crédito que</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>El pago mínimo.</li> <li>Recomendaciones para seleccionar una tarjeta.</li> <li>Comparación de las ofertas del mercado.</li> <li>Diferencias entre las tarjetas de crédito y débito.</li> <li>Derechos y deberes de los tarjetahabientes de acuerdo a las normativas bancarias.</li> <li>Recomendaciones para su uso.</li> <li>Recomendaciones de seguridad.</li> </ul>	<p>circulan en el país.</p> <ul style="list-style-type: none"> <li>Propone el uso de la tarjeta de crédito de acuerdo con sus características.</li> </ul>
4. Demostrar conductas que reflejen compromiso ético aplicando principios y valores en el uso de las tarjetas de débito y de crédito.	<p>Compromiso ético:</p> <ul style="list-style-type: none"> <li>Concepto</li> <li>Principios y valores:</li> <li>Respeto.</li> <li>Probidad.</li> <li>Anticorrupción.</li> <li>Compromiso.</li> </ul>	<ul style="list-style-type: none"> <li>Reconoce la importancia del compromiso ético en el desempeño de las situaciones de aprendizaje propias de su área de formación técnica y en la convivencia con otras personas.</li> <li>Discrimina acciones que dan origen a conductas que reflejan falta de compromiso ético en el manejo de las tarjetas de débito y de crédito.</li> <li>Efectúa con empeño las obligaciones o</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
		responsabilidades que se asignan superando los obstáculos que se presentan para el logro de los objetivos trazados por las entidades bancarias públicas y privadas.
5. Demostrar capacidad trabajando de forma efectiva con otras personas, alcanzando objetivos comunes y articulando los esfuerzos propios con los de los demás.	<p>Formas de relacionarse con otros:</p> <ul style="list-style-type: none"> <li>Factores que favorecen las buenas relaciones. <ul style="list-style-type: none"> <li>Autoestima.</li> <li>Inteligencia emocional.</li> <li>Empatía con los demás.</li> <li>Ser positivo.</li> <li>Capacidad de resolución de los conflictos.</li> <li>Seguridad personal.</li> </ul> </li> <li>Factores que lo dificultan: <ul style="list-style-type: none"> <li>Estilo comunicación pasivo.</li> <li>Estilo de comunicación agresivo.</li> <li>Creencias irracionales.</li> <li>Falta de conexión con los sentimientos de los demás.</li> <li>El estrés y la insatisfacción</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Describe factores que favorecen las buenas relaciones.</li> <li>Explica los factores que dificultan las relaciones con otras personas.</li> <li>Interactúa de manera asertiva con los demás considerando las fortalezas y las debilidades de cada uno para la cohesión de grupo.</li> <li>Negocia con otros para llegar a acuerdos comunes a partir de criterios o posiciones.</li> <li>Proporciona apoyo constante para alcanzar las metas del grupo de acuerdo con el desarrollo de las actividades.</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>personal.</p> <ul style="list-style-type: none"><li>• Mala gestión de los conflictos interpersonales.</li><li>• Falta de vinculación.</li></ul>	



## Subárea Gestión en tecnologías Digitales contables

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## Descripción de la Subárea Gestión en Tecnologías Digitales Contables

La sub-área de Gestión en tecnologías digitales contables, se imparte 4 horas por semana, para un total de 160 horas anuales. A continuación, se detallan las dos unidades de estudio que la integran.

**Tecnologías de Información y Comunicación (TIC) aplicada a la Contabilidad:** con el desarrollo de estos contenidos programáticos, los estudiantes adquirirán destrezas en el uso de herramientas como procesador de texto, hoja de cálculo, presentaciones sencillas y dinámicas y las bases de datos.

**Internet del todo y seguridad de los datos:** en esta unidad de estudio se desarrollan competencias en el estudiantado en el uso del internet, introducción al internet del todo e introducción a la ciberseguridad.

Para el desarrollo de esta subárea se recomienda a los docentes el uso de software libres, sitios seguros y de registro gratuito, todas en sus versiones vigentes o actualizaciones, que el docente prefiera o le sea más amigable para el desarrollo del proceso de mediación pedagógica tales como: Kahoot, Google drive, Powtoon, Lucidchart, Survey Monkey, Prezzi, Cuadernia, Dvolver, Wordle, Slideshare, Scribd, Haiku Deck, Screen-o-matic, Voxopop, Remin, Haiku Deck, Mindmeister entre otras y todas en las versiones vigentes.

**Propósitos generales de la subárea:**

- Utilizar las TIC como herramienta para desarrollar procesos contables, de comercio y ventas.
- Utilizar el internet del todo y la ciberseguridad en los datos, estructuras y procesos empresariales.

**Tabla de Distribución de Unidades de Estudio de la Subárea Tecnologías Digitales Contables**

Unidades de estudio	Semanas	Horas anuales
① TIC aplicada a la Contabilidad	30	120
② Internet de todo y seguridad de los datos.	10	40
<b>TOTAL</b>	<b>40</b>	<b>160</b>

<b>Especialidad:</b> Accounting	<b>Modalidad:</b> Comercial y Servicios	<b>Campo detallado:</b> Contabilidad e Impuestos	<b>Nivel:</b> Décimo
<b>Subárea:</b> Gestión en tecnologías digitales contables	<b>Unidad de estudio:</b> Tecnologías de información y comunicación aplicada a la contabilidad	<b>Tiempo estimado:</b> 120 horas 30 semanas	
<b>Competencias para el desarrollo humano:</b> Autoaprendizaje		<b>Eje política educativa:</b> La ciudadanía digital con equidad social	

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
1. Aplicar las funciones básicas del procesador de textos en la elaboración de documentos.	<ul style="list-style-type: none"> <li>Generalidades: <ul style="list-style-type: none"> <li>Teclado básico.</li> <li>Funciones disponibles.</li> <li>Ventanas de trabajo.</li> <li>Barras de menús y herramientas.</li> <li>Ayuda.</li> </ul> </li> <li>Trabajo con documentos: <ul style="list-style-type: none"> <li>Creación.</li> <li>Edición y modificación.</li> <li>Guardar.</li> <li>Impresión.</li> </ul> </li> <li>Formato de documentos: <ul style="list-style-type: none"> <li>Márgenes</li> <li>Tabulaciones</li> <li>Párrafos</li> <li>Páginas.</li> </ul> </li> <li>Manejo de bloques <ul style="list-style-type: none"> <li>Copiar.</li> <li>Mover.</li> <li>Borrar.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Identifica las funciones disponibles para la creación, apertura, edición e impresión de documentos.</li> <li>Distingue los procedimientos para el manejo, construcción de tablas y gráficos en un procesador de textos.</li> <li>Elabora documentos aplicando las funciones del procesador de texto.</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>Tablas y gráficos en un documento.</li> </ul>	
2. Utilizar las herramientas que presenta la hoja electrónica para la elaboración de documentos.	<ul style="list-style-type: none"> <li>Características de la hoja electrónica: <ul style="list-style-type: none"> <li>Generalidades.</li> <li>Funciones disponibles.</li> <li>Ventana de trabajo.</li> <li>Barras de menús y herramientas.</li> </ul> </li> <li>Creación de una hoja de cálculo: <ul style="list-style-type: none"> <li>Definición.</li> <li>Partes.</li> <li>Ingreso y modificación de datos.</li> <li>Trabajo con celdas.</li> <li>Fórmulas.</li> </ul> </li> <li>Recuperación y edición: <ul style="list-style-type: none"> <li>Rangos.</li> <li>Eliminar.</li> <li>Mover.</li> <li>Copiar.</li> <li>Seleccionar.</li> </ul> </li> <li>Utilización de fórmulas.</li> <li>Formatos.</li> <li>Creación de gráficos.</li> <li>Tablas dinámicas.</li> <li>Impresión de una hoja cálculo.</li> </ul>	<ul style="list-style-type: none"> <li>Identifica las operaciones básicas que se ejecutan en la hoja de cálculo.</li> <li>Elabora hojas de cálculo utilizando las herramientas disponibles en el software.</li> <li>Aplica las funciones y herramientas disponibles en la creación de documentos electrónicos.</li> </ul>

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
3. Generar presentaciones con los elementos básicos del editor, para la presentación de documentos de forma dinámica.	<ul style="list-style-type: none"> <li>Creación de una presentación nueva.</li> <li>Uso de asistentes.</li> <li>Elementos de la diapositiva.</li> <li>Características y propiedades.</li> <li>Combinaciones de colores.</li> <li>Ajuste de la diapositiva en el papel.</li> <li>Impresión de diapositivas.</li> <li>Combinación de archivos de diapositivas para la presentación.</li> <li>Objetos: <ul style="list-style-type: none"> <li>Características.</li> <li>Propiedades.</li> <li>Inserción de objetos.</li> <li>Inserción de otras aplicaciones.</li> <li>Formas de cambiar las propiedades a los objetos.</li> <li>Efectos de transición.</li> <li>Ocultar diapositiva en la presentación.</li> <li>Efectos para los dibujos y objetos.</li> <li>Elaboración de presentaciones profesionales.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Distingue los pasos para la creación de presentaciones.</li> <li>Explica el funcionamiento de las herramientas disponibles en la administración y asignación de objetos para las presentaciones.</li> <li>Utiliza las funciones disponibles para el manejo del entorno del software, en la presentación de documentos de forma dinámica.</li> </ul>
4. Describir los elementos que integran el entorno web.	<p>Entorno Web:</p> <ul style="list-style-type: none"> <li>Correo electrónico.</li> <li>Redes sociales.</li> </ul>	<ul style="list-style-type: none"> <li>Identifica las herramientas que proporciona el entorno web para la comunicación,</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>• Videoconferencia.</li> <li>• Realidad aumentada.</li> <li>• Inteligencia artificial.</li> <li>• Simuladores.</li> <li>• Industria 4.0.                             <ul style="list-style-type: none"> <li>• Concepto.</li> <li>• Ventajas.</li> <li>• Importancia.</li> </ul> </li> </ul>	<p>mensajería instantánea y visualización de imágenes.</p> <ul style="list-style-type: none"> <li>• Explica la importancia del uso del entorno web como parte de las labores propias de su área de formación.</li> </ul>
5. Aplicar las herramientas colaborativas para la elaboración de documentos en la nube.	<p>Aplicaciones y servicios en la nube:</p> <ul style="list-style-type: none"> <li>• Procesador de texto.</li> <li>• Hoja electrónica.</li> <li>• Presentaciones multimedia.</li> <li>• Herramientas para la web.                             <ul style="list-style-type: none"> <li>• Formularios en línea.</li> <li>• Almacenamiento.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Reconoce las herramientas de trabajo para el procesamiento y almacenamiento de la información, elaboración de multimediales, creación de formularios y hojas de cálculo en la nube.</li> <li>• Interpreta la usabilidad de las herramientas de trabajo colaborativo para el procesamiento de la información, elaboración de multimediales, creación de formularios y hojas de cálculo en la nube.</li> <li>• Utiliza los componentes del software para entorno web en el procesamiento de la información, elaboración de</li> </ul>

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
		multimediales, creación de formularios y hojas de cálculo.
6. Examinar las características de los datos, usos, tipos y su relación con bases de datos.	<p>Datos:</p> <ul style="list-style-type: none"> <li>• Valor de los datos.</li> <li>• Datos y datos masivos.</li> <li>• Datos abiertos y privados.</li> <li>• Datos estructurados y no estructurados.</li> <li>• Datos almacenados y en movimiento.</li> <li>• Administración de datos masivos.</li> <li>• Evolución hacia los datos masivos.</li> <li>• Tecnologías de administración básica de datos.</li> </ul> <p>Bases de datos:</p> <ul style="list-style-type: none"> <li>• Concepto.</li> <li>• Características.</li> <li>• Usos y aplicaciones.</li> <li>• Aportes al trabajo cotidiano.</li> <li>• Aspectos básicos del análisis de datos: <ul style="list-style-type: none"> <li>• Definición</li> <li>• Uso de datos masivos.</li> <li>• Tipos de análisis de datos.</li> <li>• Ciclo de vida del análisis de datos.</li> <li>• Fuente y preparación de los datos.</li> </ul> </li> <li>• Adquisición de datos y preparación.</li> </ul>	<ul style="list-style-type: none"> <li>• Identifica los tipos de datos y su relación con bases de datos.</li> <li>• Diferencia los tipos de datos mediante la manipulación y análisis de la información.</li> <li>• Distingue los usos y aplicaciones de las bases de datos y su aporte al quehacer cotidiano.</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
7. Elaborar bases de datos mediante la ejecución de operaciones de manipulación de la información.	<p>Elementos de las Bases de Datos:</p> <ul style="list-style-type: none"> <li>• Campos, Registros, Llaves.</li> <li>• Relaciones, Tablas.</li> <li>• Formularios, Consultas e Informes.</li> </ul> <p>Entorno:</p> <ul style="list-style-type: none"> <li>• Menús.</li> <li>• Funciones.</li> <li>• Herramientas.</li> <li>• Ventanas de trabajo.</li> </ul> <p>Trabajo con:</p> <ul style="list-style-type: none"> <li>• Tablas, Formularios.</li> <li>• Consultas, Impresión.</li> </ul> <p>Operaciones básicas:</p> <ul style="list-style-type: none"> <li>• Agregar.</li> <li>• Actualizar.</li> <li>• Eliminar.</li> <li>• Funciones, Gráficos.</li> <li>• Exportar e importar datos.</li> <li>• Combinación de tablas, registros.</li> <li>• Asistentes, Formularios o auto formularios.</li> <li>• Búsquedas.</li> </ul> <p>Consultas:</p> <ul style="list-style-type: none"> <li>• Utilización.</li> </ul>	<ul style="list-style-type: none"> <li>• Distingue los elementos de la base de datos.</li> <li>• Utiliza las herramientas del software para el manejo de tablas, formularios, consultas.</li> <li>• Diseña bases de datos utilizando herramientas licenciadas y de código abierto.</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	Selección de tablas.	
8. Implementar procesos de autoaprendizaje que propicien el uso herramientas ofimáticas mediante software de código abierto y licenciado.	<p>Autoaprendizaje</p> <ul style="list-style-type: none"> <li>• Concepto de aprendizaje.</li> <li>• ¿Qué significa aprender?</li> <li>• Utilidad del autoaprendizaje.</li> <li>• Motivación para aplicar el autoaprendizaje.</li> <li>• Aplicaciones de código abierto y licenciadas.</li> </ul>	<ul style="list-style-type: none"> <li>• Identifica las herramientas disponibles para la elaboración de documentos propios de su área de formación.</li> <li>• Diferencia el uso y aplicabilidad de las herramientas disponibles.</li> <li>• Desarrolla procesos de autoaprendizaje de manera individual y colaborativa.</li> </ul>
9. Utilizar las tecnologías como recurso, profundizando y dinamizando el aprendizaje, en respuesta a situaciones de la vida cotidiana.	<p>Tecnologías digitales:</p> <ul style="list-style-type: none"> <li>• Uso.</li> <li>• Importancia en el proceso de aprendizaje.</li> <li>• Impacto económico y social.</li> </ul>	<ul style="list-style-type: none"> <li>• Diferencia las tecnologías digitales para la creación de documentos, tomando en consideración el proceso de aprendizaje.</li> <li>• Valora el impacto económico y social de las tecnologías digitales.</li> </ul>

<b>Especialidad:</b> Accounting	<b>Modalidad:</b> Comercial y Servicios	<b>Campo detallado:</b> Contabilidad e Impuestos	<b>Nivel:</b> Décimo
<b>Subárea:</b> Gestión en tecnologías digitales contables.	<b>Unidad de estudio:</b> Internet de todo y seguridad de los datos.	<b>Tiempo estimado:</b> 40 horas 10 semanas	
<b>Competencias para el desarrollo humano:</b> Discernimiento y responsabilidad		<b>Eje política educativa:</b> La ciudadanía digital con equidad social	

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
1. Evaluar la importancia del internet en cada aspecto cotidiano de la vida y cómo se interconectan los objetos.	<p>Internet de todo:</p> <ul style="list-style-type: none"> <li>• Internet.</li> <li>• Transición a Internet de Todo (IdT)</li> <li>• El valor de IdT</li> <li>• Conectados globalmente</li> </ul> <p>Pilares del IdT:</p> <ul style="list-style-type: none"> <li>• Los objetos.</li> <li>• Los datos.</li> <li>• Las personas.</li> <li>• Los procesos</li> </ul> <p>Conectar lo que no está conectado:</p> <ul style="list-style-type: none"> <li>• Conexión de objetos.</li> <li>• Configuración de objetos.</li> <li>• Programación.</li> </ul>	<ul style="list-style-type: none"> <li>• Reconoce el valor del internet de todo y cómo se da la conexión globalmente.</li> <li>• Describe los pilares del internet de todo y cómo se interrelacionan.</li> <li>• Justifica la forma de conexión y configuración de los objetos en un proceso de comunicación a través del internet.</li> </ul>
2. Formular propuestas de transmisión de internet de todo, unificando	<p>Transición a IdT:</p> <ul style="list-style-type: none"> <li>• Las conexiones de IdT.</li> </ul>	<ul style="list-style-type: none"> <li>• Identifica las formas de transmisión de las tecnologías.</li> </ul>

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Resultados de aprendizaje	Saberes esenciales	Indicador de logro
objetos, personas, datos y procesos.	<ul style="list-style-type: none"> <li>Tecnología de la información (TI) y Tecnología Operativa (TO) en IdT.</li> <li>Conexiones Máquina a Máquina (M2M)</li> <li>Conexiones Máquina a Persona (M2P)</li> <li>Conexiones de redes entre pares (P2P)</li> <li>Implementación de una solución de IdT.</li> <li>Seguridad e IdT.</li> </ul> <p>Unificación de todo:</p> <ul style="list-style-type: none"> <li>Creación de modelos de una solución IdT.</li> <li>Interacciones de IdT en un modelo.</li> <li>Creación de un prototipo para sus ideas.</li> <li>Recursos para la creación de prototipos.</li> <li>Oportunidades de aprendizaje.</li> </ul> <p>Ejemplos de IdT</p>	<ul style="list-style-type: none"> <li>Describe la implementación de solución de internet de todo en el entorno de trabajo.</li> <li>Diseña propuestas para la aplicación del internet de todo mediante prototipos propios de su área de formación técnica.</li> </ul>
3. Explicar la importancia de la protección de la información del ciber mundo y los tipos de ataques que se pueden presentar.	<p>La necesidad de la ciberseguridad.</p> <ul style="list-style-type: none"> <li>Datos personales.</li> <li>Datos de una organización.</li> <li>Los atacantes y profesionales de la ciberseguridad.</li> </ul>	<ul style="list-style-type: none"> <li>Describe el impacto de la violación de seguridad.</li> <li>Determina las características y el valor de los datos personales y de una organización.</li> </ul>

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> <li>Panorama actual y tendencias.</li> <li>Ataques, conceptos y técnicas.</li> <li>Características y funcionamiento de un ciberataque.</li> <li>Panorama de las ciberamenazas.</li> <li>Ingeniería social.</li> </ul>	<ul style="list-style-type: none"> <li>Explica las características y el propósito de las guerras cibernéticas, los ataques y su funcionamiento.</li> </ul>
4. Evaluar alternativas para la protección de los dispositivos informáticos, la red y la organización.	<ul style="list-style-type: none"> <li>Protección de sus datos y su privacidad.                             <ul style="list-style-type: none"> <li>Protección de los datos</li> <li>Protección de seguridad en línea</li> </ul> </li> <li>Protección de la organización                             <ul style="list-style-type: none"> <li>Firewalls.</li> <li>Comportamiento por seguir en la ciberseguridad.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Determinar procedimientos para la protección de los dispositivos y su red contra amenazas.</li> <li>Describir los procedimientos seguros para el mantenimiento de datos.</li> <li>Explicar los métodos de autenticación fuerte y comportamientos seguros en línea para la protección de la privacidad de la organización.</li> </ul>
5. Distingue las características del ámbito de la ciberseguridad, sus principios y las medidas de seguridad cibernética.	<p>Ciberseguridad:</p> <ul style="list-style-type: none"> <li>Pilares de la seguridad informática:</li> <li>Confidencialidad.</li> <li>Integridad.</li> <li>Disponibilidad de los datos.</li> </ul> <p>El mundo de la Ciberseguridad</p> <ul style="list-style-type: none"> <li>Criminales cibernéticos</li> <li>Amenazas</li> <li>Estados de datos</li> <li>Contramedidas de ciberseguridad</li> </ul>	<ul style="list-style-type: none"> <li>Describe las características y principios del mundo de la ciberseguridad.</li> <li>Compara cómo las amenazas de ciberseguridad afectan a individuos, empresas y organizaciones.</li> <li>Diferencia los tipos de malware y código malicioso.</li> </ul>

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>Marco de gestión de seguridad de tecnologías de Información</p> <p>Amenazas de ciberseguridad, Vulnerabilidades y ataques</p> <ul style="list-style-type: none"> <li>• Malware y código malicioso.</li> <li>• Astucia</li> <li>• Los ataques</li> </ul>	
6. Ilustrar los procedimientos para la protección e integridad de los datos mediante el uso de tecnologías.	<p>El arte de proteger los secretos:</p> <ul style="list-style-type: none"> <li>• Criptografía</li> <li>• Técnicas de encriptación</li> <li>• Controles de acceso</li> </ul> <p>Integridad de los datos:</p> <ul style="list-style-type: none"> <li>• Tipos de controles.</li> <li>• Firmas digitales.</li> <li>• Certificados.</li> <li>• Cumplimiento de la integridad de la base de datos.</li> </ul>	<ul style="list-style-type: none"> <li>• Describe las técnicas de control de acceso a la confidencialidad.</li> <li>• Explica las técnicas de encriptación y los tipos de controles de integridad de datos.</li> <li>• Utiliza procedimientos para la integridad de los datos mediante la verificación de controles, firmas y certificados digitales.</li> </ul>
7. Identificar la influencia del Internet de las cosas (IoT) en los procesos contables y en la toma de decisiones financieras.	<p>Internet de las cosas (IoT):</p> <ul style="list-style-type: none"> <li>• Concepto.</li> <li>• Características. <ul style="list-style-type: none"> <li>• Redes.</li> <li>• Sensores.</li> <li>• Sistemas.</li> <li>• Dispositivos conectados.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Reconoce los conceptos y características básicas del Internet de las cosas (IoT).</li> <li>• Identifica las aplicaciones prácticas del IoT en el contexto de la contabilidad.</li> </ul>



Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>Uso del IoT en los procesos contables:</p> <ul style="list-style-type: none"> <li>• Gestión de inventarios.</li> <li>• Seguimiento de activos.</li> <li>• Monitoreo de gastos.</li> <li>• Servicio al cliente personalizado.</li> </ul> <p>Implementación del IoT en la contabilidad y en la toma de decisiones:</p> <ul style="list-style-type: none"> <li>• Beneficios del IoT en la contabilidad.</li> <li>• Desafíos del IoT en la contabilidad.</li> </ul>	<ul style="list-style-type: none"> <li>• Ejemplifica el impacto de la implementación del IoT en procesos contables y en la toma de decisiones financieras.</li> </ul>



## Subject Area English Oriented to Bilingual Accounting



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## Description of Subject Area English Oriented to Bilingual Accounting

In order to provide our young people with greater opportunities and improve the country's competitiveness, the Higher Education Council approved a subject area for the acquisition of language skills in English for Specific Purposes as part of the curricular structure of the curriculum of the Specialties of Technical Vocational Education and Training (TVET).

The development of language skills in English is an essential element for Costa Rican youth to successfully integrate into the society, take advantage of new opportunities and enhance their employability.

The subject area English Oriented to Bilingual Accounting in Tenth grade offers a new curricular approach that combines the development of communicative skills with student-centered pedagogy, a technical orientation that integrates collaborative learning, the development of critical thinking, instruction based on conversation about a problem or product in the classroom, and project-based learning.

For the first time, English for Specific Purposes (ESP) is incorporated, in which the four linguistic competences are worked on, using the six levels of the Common European Framework of Reference (CEFR) with essential knowledge that belongs specifically to the accounting field and some related specialties.

At the end of the Tenth grade the student will become an English Independent User (B1) according to the Common European Framework of Reference (CEFR). The subject area contains four scenarios, and each one has four themes, which are detailed in the Curricular Grip and the Curriculum Scope and Sequence, which are detailed later in this section.

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## Curriculum

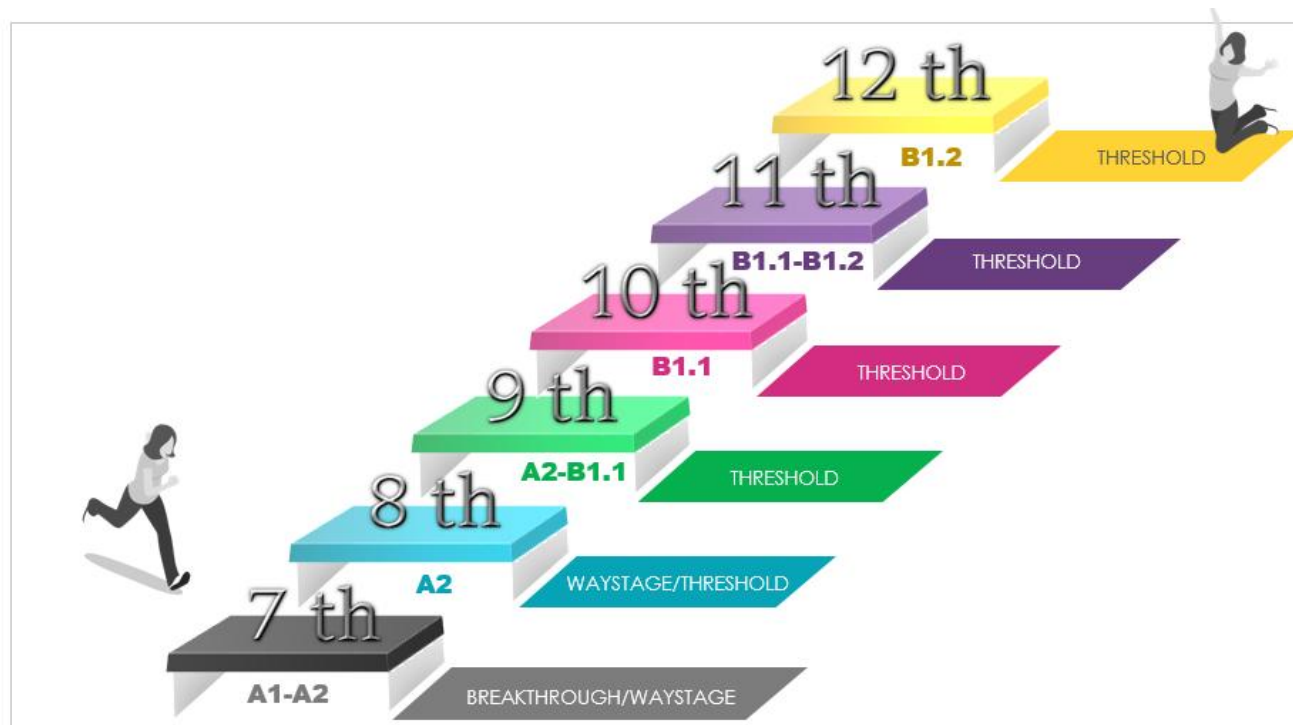
The organization proposed in this Curriculum is closer to real-life language use, which is grounded in interaction in which meaning is co-constructed. Goals are presented under four modes of communication: reception, production, interaction and mediation. (CEFF, 2019 p.30.)

Language as, embracing language learning, comprises the action performed by people who as individuals and as social agents develop a range of general and particular communicative language competences. Drawing on the competences at their disposal in various contexts under various conditions and under different constraints to engage language activities involving language processes to produce and/or receive texts in relation to themes in specific domains, activating those strategies which seem most appropriate for carrying out the tasks to be accomplished. The monitoring of these actions by the participants leads to the reinforcement of modification of their competences.

The CEFR has two axis: a horizontal axis for describing different activities and aspects of competence and a vertical axis representing progress in proficiency. To facilitate organization, the CEFR presents six common reference levels. Firstly, they can be grouped into three broad categories: Basic user (A1 and A2), Independent user (B1 and B2) and Proficient User (C1 and C2). Secondly, the six reference levels are often segmented.

**Figure 5**

*Common reference levels Common reference levels in the Professional Technical Education Curriculum*



Source: Prepared by the authors on the basis of data supplied by CEFR, DETCE, 2019.

**Table 3**

*Range of hours required to achieve the category*

Category	Range of hours required to achieve the category
A1	Approximately 90-100
A2	Approximately 180-200
B1	Approximately 350- 400
B2	Approximately 500-600
C1	Approximately 700-800
C2	Approximately 1000 –1200

Source: Prepared by the authors on the basis of data supplied by CEFR, 2014.

## Rationale

The Costa Rican education system is based on the Political Constitution, which establishes that the development of public education is the responsibility of the State. As indicated in article 77 of the Constitution of Costa Rica states, "Public education shall be organized as an integral process correlated in its various cycles, from preschool to university".

In Costa Rica, education is recognized as a human and constitutional right, where the education system favors the acquisition of skills, abilities, knowledge, values, attitudes, behaviors and ways of seeing the world. In addition, it fosters and stimulates the integral development of the person and his or her individual and social transformation. It also promotes active participation in civic and academic life.

The Council of Higher Education (CSE), within the framework of its constitutional mandate, has adopted a series of comprehensive provisions, regulations and policies to guide Costa Rican education. Of special importance are the curricular policies within the framework of "Educating for a New Citizenship." "The person: center of the educational process and transforming subject of society", and the approval of study programs, which materialize the curricular transformation embodied in the aforementioned policies.

The Technical Vocational Education and Training, (TVE) in compliance with the regulations and policies approved by the Higher Education Council, has implemented a series of educational reforms aimed at providing tools that promote the incorporation of people to employability, the creation of their own business and / or continue higher education studies. The curricular foundation of the study programs, under a competency-based education approach

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carried out since 2006, constitutes one of the most important advances of Costa Rican professional technical education on the road to a holistic education.

Pursuit of improvement and promotion of the social mobility of Costa Rican population, the TVET of Costa Rica continues evolving with the purpose of generating qualified technical human talent capable of making informed decisions, assuming the responsibility of its individual actions and influencing the present and future collectivity, with environmental integrity, economic viability and social justice within the framework of respect for cultural diversity and environmental ethics that contribute to the competitiveness of the country.

The educational policy and curricula establish the educational model in which the Technical Vocational Education and Training (TVET) study programs are framed, with a curricular focus on Education by Competencies that constitute the foundation and reference framework to follow for the achievement of the proposed goals and objectives of the subsystem.

The curricula are based on the philosophical pillars and the axes established in education policy, which are detailed below:

### **The Complexity Paradigm**

Which states that the human being is a self-organized and self-referential being, i.e. that he is aware of himself and his environment. Their existence makes sense within a natural social-family ecosystem and as part of society. As for the acquisition of knowledge, this paradigm takes into account that students develop in a bio natural ecosystem

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(which refers to the biological character of knowledge in terms of brain forms and learning modes) and in a social ecosystem that conditions the acquisition of knowledge.

The human being is characterized by having autonomy and individuality, establishing relationships with the environment, possessing aptitudes to learn, inventiveness, creativity, capacity to integrate information from the natural and social world and the ability to make decisions. In the field of education, the paradigm of complexity allows for a wider horizon of training, since it considers that human action, due to its characteristics, is essentially uncertain, full of unpredictable events that require the student to develop inventiveness and propose new strategies to deal with a reality that changes daily.

### Humanism

Is oriented towards personal growth and therefore appreciates the student's experience including its emotional aspects. Each person considers himself responsible for his life and self-realization. Education, therefore, is centered on the person, so that he or she is the evaluator and guide of his or her own experience, through the meaning acquired by his or her learning process. Each person is unique, different; with initiative, with personal needs to grow, with potential to develop activities and solve problems creatively.

### Social Constructivism

Proposes the maximum and multifaceted development of the abilities and interests of students. The purpose is fulfilled when learning is considered in the context of a society, taking into account previous experiences and the

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mental structures of the person who participates in the processes of knowledge construction. This takes place in an interaction between the internal mental level and the social exchange.

### **The Paradigm of Rationalism**

Based on reason and objective truths as principles for the development of valid knowledge, has been fundamental in the conceptualization of Costa Rican education policies. Principles and axes that permeate education policy:

- Student-centered education: This means that all the actions of the education system are aimed at promoting the integral development of the student.
- Education based on human rights and citizens' duties: This entails making commitments to give effect to these same rights and duties, through the participation of active citizenship geared to the changes desired.
- Education for sustainable development: Education becomes a means of empowering people to make informed decisions, take responsibility for their individual actions and their impact on current and future collectivity, and consequently contribute to the development of societies with environmental integrity, economic viability and social justice for present and future generations.

### **Planetary citizenship with national identity**

This means strengthening awareness of the immediate connection and interaction that exists between people and environments around the world and the impact of local actions at the global level and vice versa. In addition, it

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implies retaking our historical memory, with the purpose of being aware of who we are, where we come from and where we want to go.

### Digital Citizenship with Social Equity

Refers to the development of a set of practices aimed at reducing the social and digital divide through the use and exploitation of digital technologies.

Due to the technological, social, economic and environmental changes, it is necessary not only the development of specific competencies related to the area of technical training but also the development of competencies for human development. These competences will help to continue learning throughout life, for innovation and creativity in individual and teamwork, critical thinking, problem solving with social responsibility and environmental awareness and ethical commitment.

The development of the curriculum is oriented to the development of specific linguistic and human competencies, which are articulated with the axes established by the current educational policy, which are detailed below.

### Education for Sustainable Development

Sustainable development" is based on the idea that, since the resources are finite, we must develop as far as they allow, which generates a struggle between "development and the environment". On the other hand,

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"sustainable development" advances towards an idea of greater harmony between human beings and ecosystems, understanding that the world is not wide and unlimited as we had believed, a conception that has provoked a revolution in the mentality of the last two generations.

### Digital Citizenship with Social Equity

Digital citizenship implies the development of a set of practices that make it possible to reduce the social and digital divide through the use and exploitation of digital information and communication technologies, based on the implementation of policies for the expansion of solidarity and universal connectivity.

The concept of "digital citizenship" arises in the international debate and has been defined as the norms of behavior concerning the use of technology. Digital citizenship" implies the understanding of human, cultural, economic and social issues related to the use of Information and Communication Technologies (ICTs), as well as the application of behaviors relevant to that understanding and to the principles that guide it: ethics, legality, security and responsibility in the use of the Internet, social networks and available technologies.

### Strengthening a Planetary Citizenship with National Identity

The clarification of the meaning and implications of "education and planetary citizenship" is recent. It is necessary to emphasize essential skills that include values, attitudes, communicative abilities, as well as cognitive knowledge, always dynamic and changing. Education is presented as a relevant aspect for understanding and

solving social, political and cultural problems at the national and international levels, such as human rights, equity, multiculturalism, diversity and sustainable development.

In this sense, the term "glocalized" communities is considered, which implies that individuals or groups are capable of "thinking globally and acting locally". It thus incorporates the need to learn to live together, as well as the recognition of the collective power of citizen action.

English Oriented to Bilingual Accounting curriculum presents the goals under four modes of communication: reception, production, interaction, and mediation, using the common reference levels established by the Common European Framework of Reference for languages.

## Meaning and Approach to Common European Framework of Reference for Languages

The Common European Framework of Reference for Languages: Learning, Teaching, Assessment, abbreviated in English in different acronyms as CEFR or CEF or CEFRL, is a guideline used to describe achievements of learners of foreign languages. This guideline contains standards for grading an individual's language proficiency. It was established by the Council of Europe as part of the project "Language Learning for European Citizenship" between the years 1989 and 1996. The main objective of this guideline is to provide a method of teaching, learning, and assessing which applies to all languages in Europe.

The CEFR has three principal dimensions: language activities, the domains in which the language activities occur, and the competences on which we draw when we engage in them.

### Language Activities

The CEFRL distinguishes among four kinds of language activities:

- Reception (listening and reading),
- Production (spoken and written),
- Interaction (spoken and written),
- Mediation (translating and interpreting).

## Domains

General and particular communicative competences are developed by producing or receiving texts in various contexts under various conditions and constraints. These contexts correspond to various sectors of social life that the CEFR calls domains. Four broad domains are distinguished: educational, occupational, public, and personal.

## Competences

A language user can develop various degrees of competence in each of these domains and to help describe them, the CEFR has provided a set of six Common Reference Levels (A 1, A 2, B 1, B 2, C 1, C 2).

## General Mediation Strategies and Pedagogical Approach

### The Action Oriented Approach

The Action-Oriented Approach is the adopted approach for this curriculum to make language learning/teaching more efficient. It places emphasis on what learners know and do to communicate successfully by completing tasks (not exclusively language-related) in a given set of circumstances, in a specific environment and within a particular field of action. It uses general and specific competences in meaningful contexts and real-life scenarios to use the language.

There is a progressive shift from complementing and improving the missing aspects of the Communicative Approach to the Action- Oriented Approach; increasing communication among people from various countries of the world increase not only the need of foreign language learning but also the methods, approaches and techniques.

The Action-oriented approach, which does not ignore the social and cultural nature of the language as well as its communicative nature, deals with a new social dimension. It calls the learners as “social actors” (CEFR, 2000, p. 9). creating a common point in the phase of acquisition of skills and learning the knowledge “Actor means a person performing and animating some duties. Since foreign language is learned through some duties and actions as well, it handles the learners as (social) people who should perform tasks” (Delibaş, 2013, p. 1). Learners/users are responsible for their own learning in this approach where the social dimension is first mentioned in language teaching. “This social dimension is to prepare the learners not only to live together but also to work with strangers in their own country or in a foreign country with different cultures and different spoken languages.

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The need to use the language that emerged while fulfilling the tasks makes learning process effective and the learner active. Puren expresses the importance of actions in communication by saying "This is action that determines communication"(2006, p. 38). Bourguignon supported this opinion by adding, "There is no point in establishing communication on its own. But it becomes meaningful when it mediates actions" (2006, p. 69).

Action oriented approach considers the learner as a social agent where learning takes place in a social learning environment and develops linguistic and pragmatic skills besides communicative skills. The creation of social language environment where the learner will be able to communicate with each other in the middle of pluricultural and plurilingual environment depends on teachers' skills and knowledge. The tasks in classroom or out of classroom must be parallel to the needs of the learners and the teachers make learner feeling these needs. If considered that language learning is divided into two as knowledge and skills.

Action-Oriented approach is the name of these two processes from the constructive learning where the learner is autonomous and directs his own process in which knowledge is constructed during the process and skills are acquired commonly and internationally.

Krashen explains this feature of language acquisition by saying "Language acquisition is a subconscious process; language acquirers are not usually aware of the fact that they are acquiring language but are only aware of the fact that they are using the language for communication (2009, p. 10). He also makes clear the difference between learning and using a language. In this process of acquisition and learning "language is not only a means of communication but a tool of social action at the same time" (Alrabadi, 2012, p. 1). Bourguignon also emphasizes the same characteristic by saying "In action oriented approach communication is at the service for action" (2006, p. 64).

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It shouldn't forget "the action came before the language in the process of the evolution of humanity and it constitutes the first stage of the interaction between the people, first the action is revealed then the language develops" (Moreno; Dökme; as cited in Sayinsoy, 2003, p. 116). This phrase shows the learner and the teacher how important the action is.

Summarizing the components of the action-oriented approach. The social agent who learns in a learning environment uses various knowledge, skills and abilities when performing tasks. Every place where language learning considered as a social process takes place is the social learning environment; therefore, this social environment can be a classroom, home, shopping center. Learner is an autonomous and language's user in this social environment but collaborator as a social agent. It shouldn't be forgotten that this approach is based on the tasks. Important tools to create meaningful experiences are; authentic materials as comprehensible input, as much as possible as well as IT access. Functions, vocabulary, grammar, phonology are taught with the purpose of facilitating communication. This approach also takes into account the cognitive and emotional resources.

### Task Based Language Teaching (TBLT)

**What is a Task?** The purposeful actions performed by one or more individuals strategically using their own specific competences to achieve a given result. When the description of the text (oral and written) is examined carefully, it reveals that language learners face tasks in everyday life within domains and scenarios. In order to fulfil these tasks, the learner will need a number of knowledge, skills and abilities. The learner is not speaking or writing to another person, but rather speaking or writing in a real life context for a social purpose.

The task stimulates the learners' personal commitment to the learning process. It may differ in nature according to the balance determined by the goal and the combination of dimensions (general and communicative competences). There are different types of tasks orientations to the complexity (from simple to complex), the length (from shortest to the longest) and social implication (from individual actions to collective actions)

The task-based language teaching aims at providing opportunities for learners to experiment with and explore both spoken and written language through learning activities that are designed to engage learners in the authentic, practical and functional use of language for meaningful purposes. Learners are encouraged to activate and use whatever language they already have in the process of completing a task. The use of tasks will also give a clear and purposeful context for the teaching and learning of grammar and other language features as well as skills. . . . All in all, the role of task-based language learning is to stimulate a natural desire in learners to improve their language competence by challenging them to complete meaningful tasks.

Task-based language teaching has strengthened the following principles and practices:

- A needs-based approach to content selection.
- An emphasis on learning to communicate through interaction in the target language.
- The introduction of authentic texts into the learning situation.
- The provision of opportunities for learners to focus not only on language but also on the learning process itself.
- An enhancement of the learner's own personal experiences as important contributing elements to classroom learning.
- The linking of classroom language learning with language use outside the classroom.

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## Seven Principles For Task-based Language Teaching

### Principle 1: Scaffolding

Lessons and materials should provide supporting frameworks within which the learning takes place. At the beginning of the learning process, learners should not be expected to produce language that has not been introduced either explicitly or implicitly. A basic role for an educator is to provide a supporting framework within which the learning can take place. The learners will encounter holistic 'chunks' of language that will often be beyond their current processing capacity. The 'art' of TBLT is knowing when to remove the scaffolding. If the scaffolding is removed prematurely, the learning process will 'collapse'. If it is maintained too long, the learners will not develop the independence required for autonomous language use.

### Principle 2: Task Dependency

Within a lesson, one task should grow out of, and build upon, the ones that have gone before. Within the task-dependency framework, a number of other principles are in operation. One of these is the receptive-to-productive principle. Here, at the beginning of the instructional cycle, learners spend a greater proportion of time engaged in receptive (listening and reading) tasks than in productive (speaking and writing) tasks. Later in the cycle, the proportion changes, and learners spend more time in productive work. The reproductive-to-creative-language principle is also used in developing chains of tasks.

### **Principle 3: Recycling**

Recycling language maximizes opportunities for learning and activates the 'organic' learning principle. This recycling allows learners to encounter target language items in a range of different environments, both linguistic and experiential. In this way they will see how a particular item functions in conjunction with other closely related items in the linguistic 'jigsaw puzzle'. They will also see how it functions in relation to different content areas.

### **Principle 4: Active Learning**

Learners learn best by actively using the language they are learning. A key principle behind this concept is that learners learn best through doing – through actively constructing their own knowledge rather than having it transmitted to them by the teacher. When applied to language teaching, this suggests that most class time should be devoted to opportunities for learners to use the language. These opportunities could be many and varied, from practicing memorized dialogues to completing a table or chart based on some listening input. The key point, however, is that it is the learner, not the teacher, who is doing the work. This is not to suggest that there is no place at all for teacher input, explanation and so on, but that such teacher-focused work should not dominate class time.

### **Principle 5: Integration**

Learners should be taught in ways that make clear the relationships between linguistic form, communicative function and semantic meaning. The challenge for pedagogy is to 'reintegrate' formal and functional aspects of language, and that what is needed is a pedagogy that makes explicit to learners the systematic relationships between form, function and meaning.

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## **Principle 6: Reproduction to Creation**

Learners should be encouraged to move from reproductive to creative language use. In reproductive tasks, learners reproduce language models provided by the teacher, the textbook or the tape. These tasks are designed to give learners mastery of form, meaning and function, and are intended to provide a basis for creative tasks. In creative tasks, learners are recombining familiar elements in novel ways. This principle can be deployed not only with students who are at intermediate levels and above but also with beginners if the instructional process is carefully sequenced.

## **Principle 7: Reflection**

Learners should be given opportunities to reflect on what they have learned and how well they are doing. Becoming a reflective learner is part of learner training where the focus shifts from language content to learning processes.

## **Learner-Teacher, Learning and Acquisition in Action Oriented Approach**

This Curriculum is based on real world communicative needs, oriented towards real-life tasks and constructed around purposefully selected notions and functions. This promotes a proficiency perspective guided by Can do descriptors.

In this approach in which knowledge and skill blended, the learner can no longer be called only the constructor of knowledge but can also be called as the one who can put together new information with existing and can carry acquired knowledge to future learning process. Teachers are the facilitators and guides that guide the learning process, form the need, take an active role with the learners in the learning process and their task is to facilitate the acquisition of real or near-real learning environments for the acquisition of language skills.

### English for Specific Purposes (ESP)

Breen is suggesting that when we place communication at the center of the curriculum the goal of that curriculum (individuals who are capable of communicating in the target language) and the means (classroom procedures that develop this capability) begin to merge: learners learn to communicate by communicating. The ends and the means become one and the same.

ESP is a major activity around the world. It is an enterprise involving education, training and practice, and drawing upon three major realms of knowledge: language, pedagogy, and the students' / participants specialist areas of interest.

ESP teachers generally have a great variety of simultaneous roles as researchers, course designers, material writers, testers, evaluators as well as classroom teachers. These teachers need some knowledge of, or at least access to information on any field of study that students are professionally involved with for example: business, tourism, agriculture, or mechanics, computer science, drawing, accounting, electronics, (Robinson, p.1).

## The Methodology Used in the Classroom

The Bureau of Technical Education and Entrepreneurship recommends for English Oriented to Bilingual Accounting in Tenth Level to implement a student center pedagogy which integrates collaborative learning, development of critical thinking skills, and conversation-based instruction around a problem or product in the classroom. The purpose of the implementation of this Curriculum is to bump up the level of instruction and as a result to improve Costa Rican students English Communicative Skills through a student centered pedagogy aligned with a technical orientation.

Aristotle said you have to know what you are teaching but you also need to know why and how. It isn't enough to just know "the learnings" you are teaching. There are elements that must be integrated into your classroom in order for your students to learn such as what their strengths are, what they already come knowing and what matters to them.

Teaching English Oriented to Bilingual Accounting places priority on the communicative competence involving oral comprehension and oral and written communication so that they become Independent users of English and can reach the B1+ level, based on the descriptors of the CEFR.

Each level has scenarios. Each scenario has themes:

- Each theme presents an Essential Question which introduces the lesson.

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- a) They are open-ended and resist a simple or single right answer.
  - b) They are deliberately thought-provoking, counterintuitive, and/or controversial.
  - c) They require students to draw upon content knowledge and personal experience.
  - d) They can be revisited throughout the unit to engage students in evolving dialogue and debate.
  - e) They lead to other essential questions posed by students.
- 
- The Essential Competence and the New Citizenship Axis are shared by the teacher at the beginning of each unit to connect students with the core ideas that have lasting value beyond the classroom.
  - Essential Competence is presented to the students, they need to follow human development competences which are already established in order to articulate the three learnings: learn to know, learn to do and learn to be and live in community.
  - The New Citizenship Axis are sustainable Development Education, Digital Citizenship with Social Equity and Strengthening of Planetary Citizenship with Identity.
  - Teachers select the goals from each theme. They can combine oral or written comprehension with oral and written production, depending on the pedagogical purpose of the lesson.
  - Teachers start the lesson with a warm-up activity related to the name of theme. Then they share the learning goals/expected outcomes with the learners for that day or week.
  - Lessons follow a task-based approach combined with the action-oriented approach.
  - Grammar is developed by combining both inductive and deductive instruction within a meaningful context.
  - The teacher follows a set of integrated sequence procedures to develop the different linguistic competences.

## Curricular Design Template Elements

The elements considered in the curricular design are shown and defined in Table N° 4.

**Table 4**

*Curricular elements of English Oriented to Bilingual Accounting*

Element	Definition
CEFR	A tool promotes positive formulation of educational aims and outcomes at all levels.
Scenario	A real life context referenced for an entire unit, providing authenticity of situations, tasks, activities, texts.
Time	Amount of hours devoted for the whole unit.
Essential Question	A question to develop and deepen students' understanding of important ideas and processes, so that they can transfer their learning within and outside school. It stimulates learner thinking and inquiry.
Theme	The focus of attention for communicative acts and tasks, that refers back to the real life scenario. (context rather than content)
Essential Competence	Based on the New Citizenship Policy we need to follow human development Competences which are already established in order to articulate the three learnings: learn to know, learn to do and learn to be and live in community

Element	Definition
New Citizenship Axis	Sustainable Development Education
	Digital Citizenship with Social Equity
	Strengthening of Planetary Citizenship with Identity
Goals	Can do performance descriptors based on CEFR.
<b>Oral and Written Comprehension</b>	What a learner can understand or is able to do when listening and/or reading.
Listening and Reading	
<b>Oral and Written Production</b>	What a learner can produce in an oral and/or written way.
Spoken production,	
Spoken Interaction and Writing	
Performance Indicator	They describe observable behaviors, give information about the student's performance acquired during the learning process. It allows to show the achievement of knowledge, skills, abilities and attitudes. Contains three basic elements: <b>Verb-Action and Condition.</b>
Pedagogical Task	They are communicative or non-communicative activities that demand knowledge, skills and abilities and occur in the classroom.
Learnings	This is what learners need to know to communicate effectively within a domain, scenario and theme.
Functions	The use of spoken discourse and/or written texts in communication for a particular purpose (e.g. asking and giving information, describing)
Grammar	The grammatical components that will be covered in the unit.



Element	Definition
Vocabulary	Words learners need to know to communicate effectively within a domain, scenario and theme.
Phonology	The part of the lesson that addresses the Learners ability to hear, identify, and manipulate sounds.

Source: Prepared by the authors on the basis of data supplied by CEFR, 2014.

## Curriculum Template

<b>Subject Area:</b> English Oriented to Bilingual Accounting		
<b>Level:</b> Tenth		
<b>CEFR Band:</b> B1.1	<b>Scenario 1:</b>	<b>Time:</b> hours
<b>Essential Question:</b>	<b>Theme 1.1:</b>	
<b>Essential Competences:</b>	<b>New Citizenship Axis<sup>10</sup>:</b>	

Goals Learner can...	Performance Indicator The student...	Pedagogical Task The teacher will...
Essential Competences.		
New Citizenship Axis.		
<b>Oral and Written Comprehension</b>		<b>Task Building Process</b>
<b>Listening:</b>		
<b>Reading:</b>		
<b>Oral and Written Production</b>		
<b>Spoken Interaction:</b>		
<b>Spoken Production:</b>		
<b>Writing:</b>		

<sup>10</sup> Política Curricular “Educar para la nueva ciudadanía”.



## Learnings

**Functions and Discourse  
Markers  
Functions**

**Grammar**

**Vocabulary**

**Phonology**

**Discourse Markers**

## Planning

### Annual Learning Plan

It is a chronogram in which the development of the curriculum is represented in the months and weeks that compose the school year. It represents the distribution in time in which the scenarios and their themes will be developed, with their respective Goals. The weeks and hours that will be used for the development of each one of the scenarios must be indicated. It must include the themes that make up each scenario with their goals; respecting the logical sequence indicated by the curriculum for the approach of the educational process.

This plan must be delivered to the Principal of the Technical School at the beginning of the school year.

[illegible]



## Pedagogical Practice Plan

This plan must be elaborated by Theme. It is of daily use at school and must be delivered to the Principle, according to the datelines established by the administration. The performance of the teacher during a lesson must have correspondence with what is written in the pedagogical practice plan as well as the time distribution established in the annual plan that was prepared at the beginning of the school year.

### Definition of the Pedagogical Practice Plan Template

This a template which contains different qualities at the heading such as: the name of the institution, name of the teacher of course, and some of this qualities are given in the curricular design where the teacher has gotten familiar with them such as Essential question, Essential Competence, CEFR level, level, Scenario, Theme, New Citizenship Axis.

First Column of the Template presents the Goals, which are found in the curricular design. When planning the teacher first collocates the goals for the Essential Competence, second the New Citizenship Axis Goals, then Oral and Written Comprehension goals for Listening and Reading, finally Oral and Written Production goals for Spoken Interaction, Spoken Production and Writing.

Second Column are Task Mediation Activities. First a task is for Essential Competence and second task corresponds for New Citizenship Axis and then comes the methodological message where language learning should

be directed towards enabling learners to act in real life situations, expressing themselves and accomplishing tasks of different natures.

With a group of pre-intermediate level students, how can we create a linked sequence of enabling exercises and activities that will prepare learners to carry out the task? It is asked propose a six-step pedagogical sequence procedure for introducing tasks, and this is set out below.

## Task Building Process

### Pre task

#### **Schemata building**

The first step is to develop a number of schema-building exercises that will serve to introduce the topic, set the context for the task, and introduce some of the key vocabulary and expressions that the students will need in order to complete the task.

#### **Example:**

1. *Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for a concrete action according to the field of study.*

### Task Rehearsal

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## Controlled Practice

The next step is to provide students with controlled practice in using the target language vocabulary, structures and functions. In this way, early in the instructional cycle, they would get to see, hear and practice the target language for the theme of work. This type of controlled practice extends the scaffolded learning that was initiated in the previous. Learners are introduced to the language within a communicative context. In the final part of the step, they are also beginning to develop a degree of communicative flexibility. Involve learners in intensive listening practice. The listening texts could involve a number of native speakers. This step would expose them to authentic or simulated conversation.

### Example:

2. Expose learners to authentic materials to deal with the real world of communication related to the field of study.

## Focus on Linguistic Elements

The students now get to take part in a sequence of exercises in which the focus is on one or more linguistic elements. In the task-based procedure being presented here, it occurs relatively late in the instructional sequence. Before analyzing elements of the linguistic system, they have seen, heard and spoken the target language within a communicative context. Hopefully, this will make it easier for the learner to see the relationship between communicative meaning and linguistic form than when linguistic elements are isolated and presented out of context as is often the case in more traditional approaches.

### Example:

“Encendamos juntos la luz”

3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question related to the field of study.
4. Give learners controlled practice in using the target language, vocabulary, structures and functions.

### **Post Task**

#### **Provide Freer Practice**

The student should be encouraged to extemporize, using whatever language they have at their disposal to complete the task. Those who innovate will be producing what is known as 'pushed output' (Swain 1995) because the learners will be 'pushed' by the task to the edge of their current linguistic competence. In this process, they will create their own meanings and, at times, their own language, but over time it will approximate more and more closely to native speaker norms as learners 'grow' into the language. (See Rutherford 1987, and Nunan 1999, for an account of language acquisition as an 'organic' process.)

#### **Example:**

5. Engage learners to meaningful productive tasks based on the context.

#### **Assessment**

The final step in the instruction to assess is the pedagogical sequence itself. Students find it highly motivating, having worked through the sequence, to arrive at step 6 and find that they are able to create a project more or less successfully.

#### **Example:**

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6. *Project: integration of activities. It has to be done in class. One per trimester.*

Third Column the teacher writes the indicators in third person singular because it points what the student is able to do as a result of the learning process.

Next you find the template for Learnings (Functions, Grammar, Vocabulary, Phonology provided to the teacher in the Curricular Design).

Finally, the teacher writes the needs in terms of resources, classroom, English laboratory, devices, material required for the pedagogical process for each Theme.

### Pedagogical Recommendations

- Teacher makes sure that all learners understand task instructions.
- Teachers should ensure learners know how to use strategies through teacher scaffolding and modeling, peer collaboration and individual practice.
- Learners have at their disposition useful words, phrases and idioms that they need to perform the task. It could be an audio recording with the instructions and the pronunciation of the words and phrases needed.
- The task could involve the integration of listening and speaking or reading and writing and is given to students individually, in pairs, or teams.
- The learners complete the task together using all resources they have. They rehearse their presentation, revise their written report, present their spoken reports or publish their written reports.
- Teacher monitors the learners' performance and encourages them when necessary.
- The learners consciously assess their language performances (using rubrics, checklists and other technically designed instruments that are provided and explained to them in advance). Teachers assess performance,

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provide feedback in the form of assistance, bring back useful words and phrases to learners' attention, and provide additional pedagogical resources to learners who need more practice.

- At the end of each period, the learners develop and present Integrated Mini-Projects to demonstrate mastery of the scenario goals.
- The Essential Competences and The New Citizenship Axis are central to articulate the three learnings: learn to know, learn to do and learn to be and live in community. The Integrated Mini-Project is an opportunity for students to integrate these three learnings in a single task.
- Teach and plan English lessons in English to engage learners socially and cognitively according to the steps mentioned above.

## Pedagogical Practice Plan

<b>Institution:</b>		<b>CEFR: B1.1</b>	
<b>Teacher:</b>		<b>Level:</b> Tenth	
<b>Subject Area: English Oriented to Bilingual Accounting</b>		<b>Scenario:</b>	<b>Time:</b> hours
<b>Essential Question:</b>		<b>Themes:</b>	
<b>Essential Competences:</b>		<b>New Citizenship Axis<sup>11</sup>:</b>	
Goals	Task Mediation Activity	Indicators	
<b>Essential Competences.</b>	<b>Task Building Process:</b> <b>Pre Task:</b> 1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions as mention  <b>Task Rehearsal:</b> 2. Expose learners to authentic materials to deal with 3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary 4. Give learners controlled practice in using the target language, vocabulary, structures and functions.		
<b>New Citizenship Axis.</b>			
<b>Oral and Written Comprehension</b>			
Listening:			
Reading:			
<b>Oral and Written Production</b>			
Spoken Interaction			
Spoken Production:			

<sup>11</sup> Política Curricular "Educar para la nueva ciudadanía".



Writing	<p><b>Post Task:</b></p> <p>5. Engage learners to meaningful productive tasks based on</p> <p><b>Assessment:</b></p> <p>Project: integration of activities. It has to be done in class during the whole period.</p>	
<p>Resources: Classroom: English Laboratory: Devices: Materials:</p>		



## Evaluation of the Learning Process

Talking about linguistic competence evaluation means incorporating new evaluation strategies. In this regard, it emphasizes the importance of implementing a learning-oriented evaluation, focused on student participation, aimed at situations of an authentic nature, increasingly closer to real life. Therefore, competence is contextual; it reflects the relationship between people's skills and the activities they perform in a particular situation in the real world (adapted from - López, 2014).

Linguistic competence evaluation in a continuous, dynamic, holistic approach aimed at analyzing the performance levels achieved by the student. In this sense, evaluation fulfills a self-regulation function that allows students to generate personal monitoring of their learning.

From this perspective, competence predicts performance; it is directly linked to the student's practical processes and not so much to data accumulation. Evaluation identifies and records the acquisition of the linguistic competence to be developed through the processes and the evidence generated by the student, with the objective of evaluating the evolution of the domain. Teachers make judgments based on the process and the evidence of their students through the observation and analysis of the evolution of the domain of each level.

Evaluation must be in line with curriculum; there must be a balance among goals, mediation strategies to be developed throughout the educational process, and the system for evaluating knowledge, performance and expected products, according to established achievement indicators.

Evaluation offers strategies that allow in-depth knowledge on the results obtained by the students and awareness of what is expected of them. Through linguistic competence evaluation, students offer teachers, parents, classmates and the community in general "evidence" of their performance through new tools and evaluation methods. These tools are based on a constructivist perspective, and their dynamics focus on processes.

Upon selecting the pedagogical mediation strategies, the evaluation instruments are defined. They include the achievement indicators and performance criteria by which the learning situation will be evaluate, since they allow the teacher to make judgments about what each student has achieved.

The Learning Evaluation Regulations, approved through an executive decree, govern the Costa Rican evaluation and establish the evaluation components of each modality of the educational system. The grade of each subject, for each period, is obtained from the sum of the percentages corresponding to the grades obtained by the student in each components. Below is a description of the evaluation components currently established by the Learning Evaluation Regulations (REA) for the experimental workshops and sub-areas developed in Technical Vocational Education, in both daytime and evening modalities and in a two-year program. The percentage value of the components is defined by REA, as appropriate.

- **Daily work.** It consists of the educational activities carried out by students with the guidance and orientation of the teacher according to the pedagogical practice plan and the curriculum.

To evaluate it, technically prepared instruments must be used in order to record the information related to the student's performance. This information is collected over the period and lessons, as part of the teaching-learning process and not as a product; it must reflect the student's gradual learning progress.

In the subjects of the technical specialties of the Curriculum of Adult Education and Technical Diversified Education, the daily work includes the preparation of the evidence portfolio.

- **Homework.** It consists of short tasks assigned to students with the purpose of reinforcing their expected learning, according to the information collected during daily work. Through these assignments, students can review or reinforce the expected learning. Therefore, it is essential that these assignments are carried out exclusively by the students, so that they can reinforce their own learning. Homework should not be assigned to be done during school hours or during vacation periods, that is, Easter and mid-year, nor scheduled during testing periods at the school.
- **Tests.** These are measuring instruments intended for students to demonstrate acquisition of cognitive, psychomotor or linguistic skills. They can be written, performance, or oral tests. To construct these instruments, the expected learnings and indicators are selected, according to the current study program of the corresponding level.

Quizzes must be formative in nature, except when those are applied to students with educational needs.

- **Project.** This is a learning construction process, guided and oriented by the teacher. It is based on the identification of the student's contexts of interest. It is related to curricular content or learning outcomes, acquired learning, values, attitudes and practices proposed in each thematic unit of the study program. Its purpose is for students to apply what they have learned in the reflexive completion of a systematic set of actions of interest in a specific context of their sociocultural environment.

It can be completed individually or in groups. For project evaluation, students must receive indicators and criteria, according to the stages defined for such project, and consider both the process and the product, and evidence of self-evaluation and co-evaluation.

- **Attendance.** Attendance is defined as the student's presence at lessons and all other school activities to which the student is convened. Absences and tardies may be excused or unexcused (MEP, 2018, Art. 25-30).

Currently, there is a range of strategies and tools that the teacher can use as part of the evaluation process of some of the aforementioned components, as is in the case of daily work: concept map, portfolio of evidence, time line, mental map, cognitive maps, video forum, projects, collage, full sessions, oral presentations, among many others. The teacher must prepare technically formulated evaluation instruments that show indicators and allow visualizing the level of achievement reached by the student, in compliance with current regulations and the ministerial guidelines issued for such purposes.

Written and performance tests constitute greatly important instruments for the evaluation of the student's performance. They must be prepared in line with the technical guidelines established by the Learning Assessment Department of MEP.

In addition to having a percentage assigned in the component of the daily work evaluation, the portfolio of evidence is a valuable evaluation tool because the evidence of the students' learning process in the development of linguistic competences must be observed in it, according to the guidelines established by the Directorate of Technical Education and Entrepreneurial Skills.

## Curricular Structure English Oriented to Bilingual Accounting

Scenarios	Tenth grade (hours per level)	
	Weekly Hours	Yearly Hours
1. Information Technology	4	68
2. Accounting and Finance	4	44
3. Accounting and Financial Reporting	4	48
Total (hours)		160

## Curricular Grid English Oriented to Bilingual Accounting

Tenth		Eleventh		Twelfth	
S.1 Information Technology		S1. Entrepreneurship		S1. Business Strategy	
<b>1</b> <b>Theme</b> Smart Office Automation  <b>24 Hours</b>	<b>2</b> <b>Theme</b> Internet of Things (IoT)  <b>16 Hours</b>	<b>1</b> <b>Theme</b> Business Opportunities and Models  <b>24 Hours</b>	<b>2</b> <b>Theme</b> Creation of a Company  <b>24 Hours</b>	<b>1</b> <b>Theme</b> Budget  <b>28 Hours</b>	<b>2</b> <b>Theme</b> Product Development Process  <b>20 Hours</b>
<b>3</b> <b>Theme</b> Cybersecurity <b>28 Hours</b>					
S2. Accounting and Finance		S.2 Running a Business		S2. Create Wealth	
<b>1</b> <b>Theme</b> Taxation  <b>20 Hours</b>	<b>2</b> <b>Theme</b> Interest Banking  <b>24 Hours</b>	<b>1</b> <b>Theme</b> Empowerment, Negotiations and Communication in the Workplace  <b>20 Hours</b>	<b>2</b> <b>Theme</b> Modern Sales Techniques  <b>24 Hours</b>	<b>1</b> <b>Theme</b> Costs and Audit  <b>32 Hours</b>	<b>2</b> <b>Theme</b> Business Ethics, Etiquette and Protocol  <b>20 Hours</b>

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### Tenth

#### S.3 Accounting and Financial Reporting

<p><b>1</b></p> <p><b>Theme</b> Financial Dashboard to Improve Reporting</p> <p><b>24 Hours</b></p>	<p><b>2</b></p> <p><b>Theme</b> Statistics, Graphs and Reading Data</p> <p><b>24 Hours</b></p>
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### Eleventh

#### S3. Managing Future Growth

<p><b>1</b></p> <p><b>Theme</b> Finance Administration</p> <p><b>24 Hours</b></p>	<p><b>2</b></p> <p><b>Theme</b> Cooperatives and Solidarity Associations</p> <p><b>24 Hours</b></p>
<p><b>3</b></p> <p><b>Theme</b> Insurance and Pensions</p> <p><b>20 Hours</b></p>	



## Curriculum Scope and Sequence

### Tenth Grade

#### English Oriented to Bilingual Accounting

#### S1. Information Technology

##### Smart Office Automation (24 hours)

##### Internet of Things (16 hours)

##### Cybersecurity (28 hours)

#### Goals

**EC/** Establish innovative strategies and mechanisms to respond with efficiency to the constant changes in modern working environments.

**NCA/** Engage in dynamic digital environments that facilitate the achievement of common social changes with fairness and invention.

**L/** Identify the main functions for using word processor and software to digitally create, collect, store, manipulate, and relay office information needed for accomplishing basic tasks

#### Goals

**EC/** Assess different technological alternatives and social perspectives to create autonomous common environments.

**NCA/** Adopt manageable and sustainable measures to reduce the carbon footprint in the working and living places.

**L/** Follow a straightforward presentation or demonstration with visual support understanding explanations given about the internet of things and the pillars of IoT.

**R/** Understand written advice and instructions about the internet

#### Goals

**EC/** Implement preventive techniques aimed at maintaining self-control.

**NCA/** Determine new roads or learning pathways to avoid the disrespectful waste of renewable and non-renewable resources.

**L/** Understand problem and solution relationships in informal conversations that explain the cybersecurity skills.

**R/** Understand simple technical information to read texts in order to locate strategies of effective security processes in the electronic

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Goals	Goals	Goals
<p>within a discussion delivered in clear standard speech.</p> <p><b>R/</b> Search the internet, or other reliable sources of information, for specific every day or work-related material related to the use of automation strategies at the office.</p> <p><b>SI/</b> Provide reasons and explanations, to a specific audience about how smart automated office is used in the workplace in order to solve different situations, using simple language.</p> <p><b>SP/</b> Give detailed information about the main steps for a product launch presentation with automation tools for the presentation, visualization and analysis of databases needed in the decision making process.</p> <p><b>SP/</b> Produce familiar sounds and prosodic patterns.</p>	<p>transmission of everything, unifying objects, people, data and processes.</p> <p><b>SI/</b> Define basic technological challenges related to IoT in a discussion and invite other people to contribute with their expertise and experiences.</p> <p><b>SP/</b> Communicate factual information on the importance of data protection handled in the cyber world and the types of attacks that can occur.</p> <p><b>SP/</b> Produce familiar sounds and prosodic patterns.</p> <p><b>W/</b> Write a short, simple description about the importance of the internet of everything (IoE) in every aspect of daily life and how objects are interconnected.</p>	<p>devices to protect the information from attacks.</p> <p><b>SI/</b> Generally follow what is said and when necessary, can repeat back part of what someone has said to confirm mutual understanding about certified ethical hackers.</p> <p><b>SP/</b> Justify a viewpoint on a topical issue by discussing pros and cons of cybersecurity for a company by sharing and answering straightforward questions.</p> <p><b>SP/</b> Produce familiar sounds and prosodic patterns.</p> <p><b>W/</b> Write straightforward, detailed description on a range risks faced by virtualization and cloud computing and state reasons to recognize and protect the resources</p>

Goals	Goals	Goals
W/ Write a basic description of procedures to achieve a modern automated office environment.		

## English Oriented to Bilingual Accounting

### S2. Accounting and Finance

#### Taxation (20 hours)

##### Goals

**EC/** Understand the importance of respecting and following specific protocols to respond to different type's conflict solution strategies.

**NCA/** Determine responsible uses of waste management in a company as a good practice of sustainable development.

**L/** Understand detailed oral reports about tax strategies every business owner should know.

**R/** Make basic inferences or predictions about text content from headings related to deductions, expenses and write-off.

**SI/** Respond to opinions and ideas expressed by others in different types of discussions that may occur at workplace such as: discussion and debate, round table discussion, panel or conference discussion related to taxation.

#### Interest Banking (24 hours)

##### Goals

**EC/** Work together to reach a common objective by making collective decisions to get earnings out of financial operations and business negotiations.

**NCA/** Assume the most convenient criteria to favor the democratic participation of other collaborators to solve a task or situation related to accounting in a company.

**L/** Follow a straightforward conference presentation or demonstration with visual support (e.g. slides, handouts on a topic or product withing his/her field) understanding given explanations about banking, background, and evolution.

**R/** Understand instructions and procedures in the form of a continuous text, about types of banks the similarities and differences, provided that he/she is familiar with the topic.

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Goals	Goals
<p><b>SP/</b> Provide a straightforward description of the tax system in Costa Rica presenting them as a linear sequence of points.</p> <p><b>SP/</b> Produce and manipulate English language sounds and prosodic patterns.</p> <p><b>W/</b> Write very brief reports to a standard conventionalized format, which pass on routine factual information and state reasons for actions related to the organization of tax documents by an accountant.</p>	<p><b>SI/</b> Compare and contrast different types of banks, discussing what to do, where to go, who or which to choose.</p> <p><b>SP/</b> Deliver short, rehearsed announcements on different types of bank accounts, despite possibly very foreign stress and intonation, are nevertheless clearly intelligible.</p> <p><b>SP/</b> Produce and manipulate English language sounds and prosodic patterns.</p> <p><b>W/</b> Convey information and ideas on the use of bank cards, check information and ask about or explain.</p>

## English Oriented to Bilingual Accounting

### S3. Accounting and Financial Reporting

Financial Dashboards to Improve Reporting  
(24 hours)

#### Goals

- EC/** Describe with a proactive attitude new ways of working for business organization has affected the way a company manage the information.
- NCA/** Demonstrate the principles of digital citizenship with equity, in daily routines at school.
- L/** Follow a straightforward conference presentation or demonstration with visual support (e.g. slides, handouts) about the use of financial dashboards to improve reporting, understanding explanations given.
- R/** Understand the main topic and related ideas about types of dashboards used according to the purpose of the type of data.
- SI/** Take part in classroom discussion adding ideas and opinions from previous speakers about common financial data represented in dashboards.

Statistics, Graphs and Reading Data  
(24 hours)

#### Goals

- EC/** Develop original ideas using technological resources that are applicable nowadays.
- NCA/** Offer a variety of solutions to current situations in their day-to-day living using technology.
- L/** Follow a lecture or talk about the definition, characteristics and concepts related to graphs and charts with statistical data provided the information is straightforward and clearly structured.
- R/** Understand cause and effect relationships in a structured financial chart.
- SI/** Reasonably fluently relate a straightforward narrative or description as a linear sequence of points that need to be done, in order to build a financial chart.
- SP/** Justify a viewpoint on a topical issue by discussing advantages and disadvantages of statistical graphs.

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Goals	Goals
<p><b>SP/</b> Explain the main points in an idea or problem with reasonable precision about the best way to report financial data.</p> <p><b>SP/</b> Produce and manipulate English language sounds and prosodic patterns.</p> <p><b>W/</b> Write very brief reports in standard conventionalized formats, which pass on routine factual information and state reasons for actions related to revenues and expenses reported on a financial dashboard.</p>	<p><b>SP/</b> Produce and manipulate English language sounds and prosodic patterns.</p> <p><b>W/</b> Make a complicated process easier to understand by breaking it down into a series of smaller parts within a statistical graph.</p>

## Curriculum Design

Subject Area: English Oriented to Bilingual Accounting		
Level: Tenth		
CEFR Band: B1.1	Scenario 1: <b>Information Technology</b>	Time: 24 hours
Essential Question: How can people become more productive at a working place?	Theme 1: Smart Office Automation	
Essential Competences: Innovation	New Citizenship Axis: Digital Citizenship with Social Equity	

Goals  Learners can:	Performance Indicator  The student:	Pedagogical Task  The teacher will:
Establish innovative strategies and mechanisms to respond with efficiency to the constant changes in modern working environments.	<ul style="list-style-type: none"> <li>Makes an effective selection of procedures and mechanisms to satisfy the modern demands of a global community.</li> </ul>	Provide opportunities for the student to evaluate, assess and select the most efficient strategy to adapt to modern working environments.
Engage in dynamic digital environments that facilitate the achievement of common social changes with fairness and invention.	<ul style="list-style-type: none"> <li>Interacts with other citizens to obtain a determined goal using modern digital tools with responsibility and innovation.</li> </ul>	Facilitate enriching and highly cooperative experiences to empower the students with fair and responsible outcomes.
<b>Oral and Written Comprehension</b>		<b>Task building process:</b>
<b>Listening:</b> Identify the main functions for using a word processor and software to digitally create, collect, store, manipulate, and relay office information needed for accomplishing	<ul style="list-style-type: none"> <li>Recognizes automation in today's office.</li> <li>Mentions the way to turn a conventional office into an automated office.</li> </ul>	1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions

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Goals  Learners can:	Performance Indicator  The student:	Pedagogical Task  The teacher will:
basic tasks within a discussion delivered in clear standard speech.	<ul style="list-style-type: none"> <li>Determines the most suitable and efficient word processor and software to digitally create, collect, store, manipulate, and relay office information needed for accomplishing basic tasks that responds to the specific needs of the working team.</li> </ul>	<p>related to smart office automation.</p> <p>2. Expose learners to authentic materials to deal with the real world of communication related to automated tools.</p>
<b>Reading:</b> Search the internet, or other reliable sources of information, for specific every day or work-related material related to the use of automation strategies at the office.	<ul style="list-style-type: none"> <li>Identifies the characteristics the automated office.</li> <li>Defines the challenges to turn a conventional office into an automated office.</li> <li>States a proposition for the responsible use of automation strategies at the office, based on reliable information.</li> </ul>	<p>3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question.</p> <p>4. Give learners-controlled practice in using the target language, vocabulary, structures and functions.</p>
<b>Oral and Written Production</b>		
<b>Spoken Interaction:</b> Provide reasons and explanations, to a specific audience about how artificial intelligence is used in the workplace in order to solve a situation, using simple language.	<ul style="list-style-type: none"> <li>Explains the way today's offices are using artificial intelligence to improve productivity.</li> <li>Describes strategies and solutions to carry out different tasks using artificial intelligence efficiently at the office.</li> <li>Demonstrates that AI will help companies perform better.</li> </ul>	<p>5. Engage learners to meaningful productive tasks based on smart office automation.</p> <p>6. Project: integration of activities. It has to be done in class.</p>
<b>Spoken Production:</b> Give detailed information about the main steps for a	<ul style="list-style-type: none"> <li>Compares the market conditions for delivering new</li> </ul>	

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Goals  Learners can:	Performance Indicator  The student:	Pedagogical Task  The teacher will:
<p>product launch presentation with automation tools for the presentation, visualization and analysis of databases needed in the decision making process.</p> <p>Produce and manipulate English language sounds and prosodic patterns.</p>	<p>products with and without automation.</p> <ul style="list-style-type: none"> <li>• Distinguishes multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems, evaluating the credibility and accuracy of each source and noting any discrepancies among the data about launching different types of products around the world.</li> <li>• Articulates a range of sounds in the target language by repeating correctly and by eliciting repetition of new sounds.</li> </ul>	
<p><b>Writing:</b> Write a basic description of procedures to achieve a modern automated office environment.</p>	<ul style="list-style-type: none"> <li>• Describes a logical set of procedures and adaptations to enhance the cooperative and efficient work at the office using automation.</li> <li>• Uses essentials of office automation to write about a working day in an automated office.</li> </ul>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p><b>Functions</b> Selecting the most convenient and efficient automated tools to cope the XXI century working environments. Illustrating the corresponding pathway and the necessary tools to achieve integral and collaborative outcome. Checking understanding of specific vocabulary. Expressing opinions. Managing Interaction (resuming or continuing)</p> <p><b>Discourse Markers</b> <i>Additive or Addition</i> Use of explicit linking words for sequential past time (discourse or simply connectives) (Blakemore, 2002; Schiffrin, 1987). Managing interaction. Or too also and First, second, etc.</p>	<p><b>Adverbs:</b> <b>Adverbs of Time</b> I arrive early to my office every day <b>Adverbs of manner:</b></p> <ul style="list-style-type: none"> <li>• Slowly</li> <li>• Rapidly</li> <li>• Clumsily</li> <li>• Badly</li> <li>• Diligently</li> <li>• Sweetly</li> <li>• Warmly</li> <li>• Sadly</li> </ul> <p>I will tell you how to visualize your automated office easily. <b>Adverbs of place:</b> Put the computer <b>there</b>. <b>Adverbs of degree:</b> There are <b>very</b> smart ways of working. <b>Adverbs of frequency:</b> Everyone <b>always</b> speaks well of automation at the office.</p>	<ul style="list-style-type: none"> <li>• <b>Self-Directed Learning:</b> It is the capacity to regulate one's learning. It praises cognitive and metacognitive skills.</li> <li>• <b>Information Technology:</b> IT is commonly associated with Information and Communication Technologies (ICT)</li> <li>• <b>Word Processor:</b> A word processor is software or a device that allows users to create, edit, and print documents.</li> <li>• <b>Spreadsheet:</b> Spreadsheets present tables of values arranged in rows and columns that can be manipulated mathematically using both basic and complex arithmetic operations and functions.</li> <li>• <b>Slideshow Presentation:</b> is a series of pictures or pages of information (slides), often displayed on a large screen using a video projector.</li> <li>• <b>World Wide Web:</b> is basically a system of Internet servers that support specially formatted documents.</li> <li>• <b>Alignment:</b> It is a term used to describe how text is placed on the Screen.)</li> <li>• <b>Animations:</b> is a simulation of movement created by a series of illustrations or photographs displayed. in rapid succession.</li> </ul>	<p>Review on voiceless sounds vs voiced sounds.</p>

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p><i>Informal spoken Discourse.</i> Pause fillers (I mean, sort of, right, well, oh, you know, I think, like, kind of, ok, all right, goodness, Oh my God, gosh, sure, etc.) , some repetition. Vague language: <i>that kind of thing.</i> Backchannel: <i>mmm...yeah.</i> Response tokens: <i>that is right, I see.</i> Hesitation: <i>errr, umm.</i> Heads: <i>my brother, he lives in London</i> Tails: <i>He lives in London, my brother.</i> Lexical chunks: <i>You know what I mean.</i></p>	<p>He <b>rarely</b> makes a mistake. <b>Intensifiers:</b> <i>too, so, really, very, quite, pretty, fairly, rather, kind of, somewhat, a little, a bit, too, enough.</i></p> <ul style="list-style-type: none"> <li>• She speaks too fast.</li> <li>• He types too quickly.</li> <li>• The don't work hard enough.</li> <li>• Your pronunciation is very good.</li> <li>• Your essay is quite good.</li> </ul> <p><i>Use common quantifiers such as a lot and much as adverbs.</i> <i>A lot/ a bit/ a little/ very much</i></p> <ul style="list-style-type: none"> <li>• They didn't spend very much.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Cell:</b> In spreadsheet applications, a cell is a box in which you can enter a single piece of data.</li> <li>• <b>Slide:</b> It is essentially a single screen of information, able to display text, charts, and images.</li> <li>• <b>Slide Layouts:</b> slide layouts contain formatting, positioning, and placeholder boxes for all of the content that appears on a slide.</li> <li>• <b>Headers, Footers and Footnotes:</b> Headers and footers are very useful for adding a standard heading, page numbers, an author's name, the date and so on, to a document.</li> <li>• <b>Spacing:</b> The line spacing definition refers to the amount of blank space between lines of text in a document.</li> <li>• <b>Format:</b> A <b>rich text</b> file format allows formatting options such as setting fonts type, styles (bold, italic, underline, others)</li> <li>• <b>Formulas:</b> A formula is an expression which calculates the value of a cell.</li> <li>• <b>Functions:</b> Functions are predefined formulas and are already available in Excel.</li> <li>• <b>Icons:</b> small picture that represents an object or program.</li> </ul>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<ul style="list-style-type: none"> <li>• She talks a lot.</li> <li>• I only understand a bit.</li> </ul> <p>Examples of intensifiers:</p> <ul style="list-style-type: none"> <li>• Extremely expensive</li> <li>• Amazingly difficult</li> <li>• Surprisingly cheap</li> <li>• I strongly disagree about this idea.</li> <li>• It's extremely hot in this office.</li> <li>• You use the technology very well.</li> <li>• Does he really mean it to us?</li> <li>• It's fairly interesting.</li> <li>• It's quite loud here.</li> <li>• These people are rather noisy.</li> <li>• She so wanted to buy this</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Paragraph Spacing:</b> Just as you can format spacing between lines in your document, you can choose spacing options between each paragraph.</li> <li>• <b>Uppercase:</b> Uppercase characters are capital letters; <i>lowercase characters</i> are small letters.</li> <li>• <b>Margins:</b> In word processing, the strips of white space around the edge of the paper.</li> <li>• <b>Bullet point:</b> A small graphical element used to highlight or itemize a list.</li> <li>• <b>Range In</b> spreadsheet applications, one or more contiguous cells.</li> <li>• <b>Transitions:</b> Transitions can be an instant scene or image change, a fade, fade to black, dissolve, pan from one person to another, or any digital effect.</li> <li>• <b>RPA Robotic process automation</b> is the software that can perform tasks at the user interface level</li> <li>• <b>Smart ways of Working:</b> <ul style="list-style-type: none"> <li>✓ Cloud and mobile printing: enable ways of working, intuitive and simple printing from any device.</li> <li>✓ Panel customization: tailored your personal workflows fits your company's needs perfectly.</li> </ul> </li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p>computer for her mother.</p> <ul style="list-style-type: none"> <li>• She writes e-mails with her secretary too often.</li> <li>• This is absolutely amazing!</li> <li>• I am a little angry with him.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Document capture and management: improve your productivity with automated workflows, digitize your paperwork and accelerate your business processes.</li> <li>✓ Security: access control and authentication, individual user rights.</li> <li>✓ Universal design: easy to use for everyone.</li> <li>✓ Connectivity: instant sharing.</li> </ul> <p><b>Goals of office automation:</b></p> <ul style="list-style-type: none"> <li>✓ Greater efficiency</li> <li>✓ Better service</li> <li>✓ Better accuracy</li> <li>✓ Demanding for timelines</li> <li>✓ Facility in control</li> <li>✓ Standardization of office routine</li> <li>✓ Relieves of monotony</li> <li>✓ Prevention of fraud</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> <li>✓ Better information retrieval</li> <li>✓ Lower operating cost</li> <li>✓ Reduction in paperwork</li> <li>✓ Improved communication environment</li> </ul>	

Subject Area: English Oriented to Bilingual Accounting		
Level: Tenth		
CEFR Band: B1.1	Scenario 1: Information Technology	Time: 16 hours
Essential Question: How does the Internet of things impact the way people interact with their realities and contexts?	Theme 2: <b>Internet of Things (IoT)</b>	
Essential Competences: Autonomy	New Citizenship Axis: Strengthening of Planetary Citizenship with Identity	

Goals  Learners can:	Performance Indicator The Student:	Pedagogical Task  The teacher will:
Assess different technological alternatives and social perspectives to create autonomous common environments.	<ul style="list-style-type: none"> <li>Defines the most appropriate technology to generate an autonomous interaction between the user and the information.</li> </ul>	Guide the learning experience towards an independent but analytical framework.
Adopt manageable and sustainable measures to reduce the Carbon footprint in the working and living places.	<ul style="list-style-type: none"> <li>Generates eco-friendly strategies to reduce the Carbon dioxide emissions in common daily activities, in and outside the house.</li> </ul>	Provide integrated software that facilitates the adoption of eco-friendly strategies to reduce the carbon footprint.
<ul style="list-style-type: none"> <li><b>Oral and Written Comprehension</b></li> </ul>		<b>Task Building Process:</b>
<b>Listening:</b> Follow a straightforward presentation or demonstration with visual support understanding explanations given about the internet of things and the pillars of IoT.	<ul style="list-style-type: none"> <li>Defines internet of things and give examples.</li> <li>Distinguishes relevant information to maximize the value of the Internet of Things, within complex processes and how the connection is given globally.</li> </ul>	1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for behaving properly in the use of modern apps and software related to IoT.
<b>Reading:</b> Understand written advice and	<ul style="list-style-type: none"> <li>Recognizes the need of</li> </ul>	

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Goals  Learners can:	Performance Indicator  The Student:	Pedagogical Task  The teacher will:
instructions about the internet transmission of everything, unifying objects, people, data and processes.	<p>Internet of Things in daily life.</p> <ul style="list-style-type: none"> <li>Selects the most suitable software that favors the internet of things to control complex but common activities with mobile devices.</li> <li>Describes the implementation of an all-in-one Internet solution in the work environment.</li> </ul>	<p>2. Expose learners to authentic materials to deal with the real world of communication related to Internet of Things.</p> <p>3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question.</p>
<b>Oral and Written Production</b>		
<p><b>Spoken Interaction:</b> Define basic technological challenges related to IoT in a discussion and invite other people to contribute with their expertise and experiences.</p>	<ul style="list-style-type: none"> <li>Explains the benefits of IoT.</li> <li>Describes the positive effects and experiences of incorporating sustainable measures and handy technological tools to create eco-friendly environments.</li> <li>Determines procedures for protecting devices and your network from threats.</li> </ul>	<p>4. Give learners-controlled practice in using the target language, vocabulary, structures and functions.</p> <p>5. Engage learners to meaningful productive tasks based on Internet of Things.</p> <p>6. Project: integration of activities. It has to be done in class.</p>
<p><b>Spoken Production:</b> Communicate factual information on the importance of protecting the information handled in the cyber world and the types of attacks that can occur.</p> <p>Produce and manipulate English</p>	<ul style="list-style-type: none"> <li>Describes the impact of the security breach.</li> <li>Mentions the challenges IoT is currently facing.</li> <li>Distinguish the characteristics and value of personal and organizational data.</li> <li>Articulates a range of sounds</li> </ul>	

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Goals Learners can:	Performance Indicator The Student:	Pedagogical Task The teacher will:
language sounds and prosodic patterns.	in the target language by eliciting repetition of the new sounds.	
<b>Writing:</b> Write a short, simple description about the importance of the internet of everything (IoE) in every aspect of daily life and how objects are interconnected.	<ul style="list-style-type: none"> <li>Develops and strengthen writing as needed by planning, revising, editing, rewriting, focusing on addressing the importance of the internet in everything (IoE) in every aspect of daily life and how objects are interconnected.</li> <li>Summarizes the most efficient and effective strategies and processes used to maximize the Internet of Things, in different settings.</li> </ul>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<b>Functions</b> Expressing the importance of the pillars of IoT. Describing the internet transmission of everything	<b>Comparatives and Superlatives</b> <i>Comparative forms of adjectives with more</i> <ul style="list-style-type: none"> <li>You're more intelligent than me.</li> <li>The article about IoT</li> </ul>	<b>Augmented Reality:</b> Abbreviated as AR, <b>Augmented Reality</b> is a type of virtual reality that aims to duplicate the world's environment in a computer. <b>Big Data:</b> It is a phrase used to mean a massive volume of both structured and unstructured data that is so large it is	Types of consonants: plosive <ul style="list-style-type: none"> <li>Nasal</li> <li>Bilabial</li> <li>Fricative</li> <li>Affricate</li> </ul>

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p>(unifying objects, people, data and processes) Describing challenges related to IoT. Selecting the most appropriate pieces of software to enhance the productivity and the management over common activities. Describing the necessary pathway to improve and maximize the potential of the Internet of the Things (IoT) in different contexts.</p> <p><b>Discourse Markers</b> Similarity or Comparison Similarly, likewise, in like manner, analogous to Adversative</p>	<p>was more interesting than the article about Logistics.</p> <p><i>Comparative forms of adjective</i></p> <ul style="list-style-type: none"> <li>Internet protocols make it easier to communicate sensor data to applications, which has led to better and cheaper applications.</li> <li>IoT tools, gadgets and services are more successful than regular ones.</li> </ul> <p><i>Comparative forms of irregular adjectives and adverbs</i></p> <ul style="list-style-type: none"> <li>It's better here than in other companies.</li> <li>I'm feeling worse today.</li> </ul> <p><i>Comparatives and superlatives (all forms)</i></p> <ul style="list-style-type: none"> <li>The best news</li> </ul>	<p>difficult to process using traditional database and software techniques <b>Data Analytics:</b> Data analytics is the systematic and pervasive use of automated processes, mathematical and statistical tools, data analysis, and advanced computer technology such as artificial intelligence (AI) and machine learning to provide information and insight.</p> <p><b>Data Protection:</b> Data protection is the process of safeguarding important information from corruption, compromise, or loss.</p> <p><b>Devices:</b> Any machine or component that attaches to a computer. Examples of devices include disk drives, printers, mice, and modems.</p> <p><b>Green IT:</b> Also called green computing, Green IT describes the study and use of computer resources in an efficient way. Green IT starts with manufacturers producing environmentally friendly products and encouraging IT departments to consider more friendly options like virtualization, power management and proper recycling habits.</p> <p><b>Home Automation:</b> Home automation means using technology to automate or</p>	<ul style="list-style-type: none"> <li>Glides</li> <li>Semi-vowels.</li> </ul>

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p>But</p> <p>Phrases used to interrupt and change topics: Interrupting to Give Someone Information</p> <ul style="list-style-type: none"> <li>I'm sorry to interrupt but you're needed (on the phone / in the office / in the classroom / etc.)</li> <li>Pardon me, but I have John on the phone.</li> </ul> <p>Interrupting to Ask a Quick Unrelated Question</p> <ul style="list-style-type: none"> <li>I'm sorry to interrupt, but this will only take a minute.</li> </ul>	<ul style="list-style-type: none"> <li>Older than him</li> <li>The most useful present</li> <li>Speaking more slowly</li> </ul> <p><i>Comparison with (not) as... as...</i></p> <ul style="list-style-type: none"> <li>I'm as good as you.</li> <li>Your computer isn't as fast as mine.</li> </ul> <p><b>Superlative examples:</b></p> <ul style="list-style-type: none"> <li>I can't find the most exciting smart bicycles.</li> <li>The smart refrigerators are the smallest.</li> <li>Alexa is the newest voice assistant.</li> <li>IoT is the best regarding mobile devices and other devices with the possibility of contact,</li> </ul>	<p>remotely control various household functions. For example, the operation of lighting, heating, or entertainment devices. This typically requires the install of dedicated wiring and computers.</p> <p><b>IP Address:</b> IP address is short for Internet Protocol (IP) address. An IP address is an identifier for a computer or device on a CP/IP network.</p> <p><b>Smart Citizens:</b> Smart Citizen would be a premium member of the society by benefiting smart city assets.</p> <p><b>Security:</b> In the computer industry, the term security -- or the phrase computer security -- refers to techniques for ensuring that data stored in a computer cannot be read or compromised by any individuals without authorization.</p> <p><b>Fifth generation:</b> mobile phone technologies</p> <p><b>Raspberry Pi:</b> Single Board Computer - New Minicomputer.</p> <p><b>Python:</b> Programming Language</p> <p><b>PAN:</b> Personal Area Network</p> <p><b>LPWAN:</b> Low Power Wide Area Network networks specification</p> <p><b>IFTTT:</b> If This Then That, is a free web-based service.</p> <p><b>Zapier:</b> online automation tool that</p>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<ul style="list-style-type: none"> <li>I apologize for the interruption, but I have an important question.</li> </ul>	<p>communication via Internet.</p> <ul style="list-style-type: none"> <li>This is the most interesting article I have ever read.</li> <li>Siri is the oldest voice assistant to control application within iPhone.</li> </ul>	<p>connects your apps and services.</p> <p><b>Fog Computing:</b> It allows data and content to be stored on remote servers inside the network.</p> <p><b>M2M:</b> Machine to machine connection - Networking</p> <p><b>Converging Networks:</b> integration of voice, data and video services over a single IP-based network.</p> <p><b>Operational Technologies (OT):</b> Control of technological processes using monitoring and control of devices.</p> <p><b>Arduino</b> (open-source electronics platform or board and the software used to program it)</p> <p>API: Applications program interface</p> <ul style="list-style-type: none"> <li>Automation</li> <li>Avatars</li> <li>Cloud Computing</li> <li>Cloud Services</li> <li>Continuous Learning</li> <li>Controlled System</li> <li>Curiosity</li> <li>Data Analysis</li> <li>Datamining</li> <li>Documentation</li> <li>E-Health</li> <li>E-Commerce</li> <li>Energy Challenges</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"><li>• Feedback</li><li>• Firmware</li><li>• Hardware</li><li>• Health Challenges</li><li>• Integrated Solutions</li><li>• Manufacturing Challenges</li><li>• Prototype</li><li>• Sensors</li><li>• Smart Cities</li><li>• Stored Data</li><li>• Security</li><li>• Trusted Networks</li><li>• Test</li><li>• Voice Assistant</li></ul>	

Subject Area: English Oriented to Bilingual Accounting		
Level: Tenth		
CEFR Band: B1.1	Scenario 1: Information Technology	Time: 28 hours
Essential Question: In what way can Cybersecurity benefit business?	Theme 3: <b>Cybersecurity</b>	
Essential Competences: Self-Control	New Citizenship Axis: Sustainable Development Education	

Goals  Learners can:	Performance Indicator The student:	Pedagogical Task  The teacher will:
Implement preventive techniques aimed at maintaining self-control.	<ul style="list-style-type: none"> <li>Explains the concept of self-control.</li> <li>Differentiates the ways to lose or regain control.</li> <li>Uses self-control techniques in daily situations.</li> </ul>	Help the students to work analytically and consciously about their self-control.
Determine new roads or learning pathways to avoid the disrespectful waste of renewable and non-renewable resources.	<ul style="list-style-type: none"> <li>Defines the concept of sustainable development.</li> <li>Explains ways to stop the misuse of resources.</li> <li>Takes care of the environment by determining the necessary and more efficient line of actions.</li> </ul>	Develop the potential of the learners by inspiring them to support the sustainable development.
Oral and Written Comprehension		Task Building Process:
<b>Listening:</b> Understand problem and solution relationships in informal conversations that explain the cybersecurity skills.	<ul style="list-style-type: none"> <li>Defines the concept of cybersecurity.</li> <li>Identifies the cybersecurity principles.</li> <li>Distinguishes different skills of a cybersecurity professional.</li> </ul>	1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for concrete actions related to dealing with

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Goals  Learners can:	Performance Indicator  The student:	Pedagogical Task  The teacher will:
<b>Reading:</b> Understand simple technical information to read texts in order to locate strategies of effective security processes in the electronic devices to protect the information from attacks.	<ul style="list-style-type: none"> <li>Identifies strategies for the implementation of effective security processes in the electronic devices.</li> <li>Classifies devices that protect the information circulating in the network from possible attacks.</li> <li>Distinguishes information given in different texts and media about effective security processes in the electronic devices to protect the information in the network from possible attacks.</li> </ul>	<p>cybersecurity.</p> <ol style="list-style-type: none"> <li>Expose learners to authentic materials to deal with cybersecurity issues in a company.</li> <li>Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question.</li> <li>Give learners-controlled practice in using the target language, vocabulary, structures and functions.</li> </ol>
<b>Oral and Written Production</b>		
<b>Spoken Interaction:</b> Generally, follow what is said and when necessary, can repeat back part of what someone has said to confirm mutual understanding about certified ethical hackers.	<ul style="list-style-type: none"> <li>Explains the main points in an idea about ethical hacker issues.</li> <li>Distinguishes hackers from certified ethical hackers.</li> <li>Takes a position about the roles and responsibilities of CEH (Certified Ethical Hackers).</li> </ul>	<ol style="list-style-type: none"> <li>Engage learners to meaningful productive tasks based on cybersecurity issues.</li> <li>Project: integration of activities. It has to be done in class.</li> </ol>
<b>Spoken Production:</b> Justify a viewpoint on a topical issue by discussing pros and cons of	<ul style="list-style-type: none"> <li>Designs a list about vulnerabilities of the operating systems.</li> </ul>	

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Goals  Learners can:	Performance Indicator  The student:	Pedagogical Task  The teacher will:
cybersecurity for a company by sharing and answering straightforward questions.	<ul style="list-style-type: none"> <li>Describes security protocols for open-source operating systems.</li> <li>Suggests possible types of incidents and risks for the information in licensed and open-source operating systems.</li> <li>Articulates a range of sounds in the target language by eliciting repetition of the new sounds.</li> </ul>	
Produce and manipulate English language sounds and prosodic patterns.		
<b>Writing:</b> Write straightforward, detailed description on a range risk faced by virtualization and cloud computing and state reasons to recognize and protect the resources.	<ul style="list-style-type: none"> <li>Identifies the risks faced by virtualization and cloud computing.</li> <li>Explains the benefits of access controls to licensed operating systems.</li> <li>Writes a simple, structured informational brochure that contains information about access controls to licensed operating systems, the risks faced by virtualization and cloud computing</li> </ul>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p><b>Functions</b></p> <p>Describing experiences and events.</p> <p>Discussing about access control and password management.</p> <p>Locating strategies of effective security processes in the electronic devices.</p> <p>Discussing of methods and techniques necessary for the secure management of information in licensed and open-source operating systems.</p> <p>Talking about tools for the safety configuration of devices and operating systems.</p> <p><b>Discourse Markers</b></p>	<p><b>Complex question tags:</b></p> <p><i>A positive statement is followed by a negative question tag.</i></p> <ul style="list-style-type: none"> <li>Jack is a certified ethical hacker, isn't he?</li> <li>Mary can develop tools to increase security, can't she?</li> </ul> <p><i>A negative statement is followed by a positive question tag.</i></p> <ul style="list-style-type: none"> <li>They aren't white hat hackers, are they?</li> <li>He shouldn't say things like that, should he?</li> </ul> <p><i>When the verb in the main sentence is in the present simple we form the question tag with do / does.</i></p> <ul style="list-style-type: none"> <li>You set up security policies, don't you?</li> <li>Alison created scripts that test for vulnerabilities, doesn't she?</li> </ul> <p><i>If the verb is in the past simple, we use did.</i></p>	<ul style="list-style-type: none"> <li><b>Information Asset:</b> All computer resources that have value for the company: information, applications, networks, equipment which require adequate security measures.</li> <li><b>Threat:</b> Any type of risk for an information asset, whether it is natural, accidental, or intentional, will cause security incidents if the system has vulnerabilities.</li> <li><b>Anti-Ransom:</b> It is an open-source application capable of detecting and stopping - through honey pots or traps- any type of ransomware attack, regardless of its category.</li> <li><b>Certification Authority:</b> Trusted entity in charge of issuing and revoking the digital certificates linked to the electronic signature that authenticate the people, organizations or companies that make use of</li> </ul>	<p>Identify the following sounds:</p> <p>[ <b>ə</b> ] as in father and actor</p> <p>[ <b>ɜ</b> ] as in turn, first, and serve</p> <p><b>Identify the following sounds:</b></p> <p>[ <b>e</b> ] as in a, upon, soda</p> <p>[ <b>ʌ</b> ] as in up, but, come</p>

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p><i>Causal or cause and effect</i></p> <ul style="list-style-type: none"> <li>Because</li> <li>then</li> <li>therefore</li> <li>Why?</li> <li>because of + NP</li> <li>because + sentence(s)</li> </ul> <p><i>Connecting words giving a reason</i></p> <ul style="list-style-type: none"> <li>Due to</li> <li>Due to the fact that</li> <li>Owing to</li> <li>Owing to the fact that</li> <li>Because</li> <li>Because of</li> <li>Since</li> <li>As</li> </ul>	<ul style="list-style-type: none"> <li>They trained staff for network security, didn't they?</li> <li>She studied the 10 steps to improve company's cybersecurity, didn't she?</li> </ul> <p><i>When the statement contains a word with a negative meaning, the question tag needs to be positive.</i></p> <ul style="list-style-type: none"> <li>He hardly ever takes care of the information security, does he?</li> <li>They rarely use data security systems, do they?</li> </ul> <p><b>Creating the First Conditional</b> To make a sentence in the first conditional, we use, <b>If + present simple, will/won't + verb.</b> <i>If I finish this data flow diagram today, I'll celebrate.</i> <i>If I design a DFD successfully, I won't have to do it again.</i></p>	<p>them.</p> <ul style="list-style-type: none"> <li><b>DDOS Attack (Distributed Denial of Service):</b> It is a type of attack that consists of sending requests to the system or server from many computers at the same time, so that it collapses and disable, since the purpose of the submitted requests is exceeding the capacity of the system to stop working properly.</li> <li><b>BIA:</b> A business impact analysis (BIA) is an investigation in which it is evaluated how affected a company or organization would be in case of a security incident, the consequences on business processes and recovery time.</li> <li><b>Logic Bomb:</b> Hidden piece of code embedded in a software that remains inactive until a number of conditions are met. When activated it can encrypt system files, modify bank credentials.</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p>Like all conditionals we can also invert this structure:  <b>Will + verb if + present simple.</b>  <i>I'll celebrate if I finish this financial dashboard today.</i>  <i>I won't have to do this financial dashboard again if I design it successfully.</i>                      As an alternative to will, it's possible to complete the second part of a first conditional sentence with a modal verb or an imperative. For example,                      If a company operates with systems and processes, it can't be in running order without constant measurement.                      If a dashboard shows the metrics businesses use to measure the performed processes, it must include performance indicators that include sales, revenues, spending on marketing efforts.                      If you create a dashboard, it determines the business goals to measure performance and ensure the success.</p>	<ul style="list-style-type: none"> <li>• <b>Bug:</b> An error in a program or a computer system that causes malfunction or fail.</li> <li>• <b>Certificate of Authenticity:</b> Title that certifies and guarantees the security and legality of the program.</li> <li>• <b>Digital Certificate:</b> Computer file generated by a certification service entity that associates any identity data with a person, body, or company.</li> <li>• <b>Cybercriminal:</b> Person who seeks to benefit from security problems or flaws using different techniques such as social engineering or malware.</li> <li>• <b>Ethical hacker:</b> also known as a white hat hacker, is a trained individual who discovers system vulnerabilities to ensure system security.</li> <li>• <b>DPC (data processing center):</b> Large building in which the</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p>The important thing to remember with the first conditional is that we can never use will near if.</p> <p>Will can only come in the other part of the sentence.</p> <p>For example: We'll be pleased if the client accepts our offer.</p>	<p>computer equipment necessary to process and store all the information of a business is located.</p> <ul style="list-style-type: none"> <li>• <b>Crypto locker:</b> It is a well-known type of ransomware that uses a combination of symmetric and asymmetric encryption / encryption to make really complex file recovery. The objective of this ransomware is to obtain money in exchange for the key to decrypt the computer.</li> <li>• <b>DLP (Data Loss Prevention):</b> Software or functionality that detects and blocks the transmission of data identified as private or sensitive within an organization, preventing data leakage. You can monitor data in motion or at rest.</li> <li>• <b>Exploit:</b> Fragment or script that exploits vulnerabilities in systems to access them and achieve unexpected or unwanted behavior. The objective is to</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>gain access to confidential information in an illegitimate way.</p> <ul style="list-style-type: none"> <li>• <b>Firewall:</b> Software or hardware security system that guarantees that all existing communications between two networks are made in accordance with existing security policies. Generally, a firewall controls the flow of traffic between computers and the Internet.</li> <li>• <b>Electronic Signature:</b> Also known as digital signature, it is a set of electronic data that identifies a person (signer) in the digital medium. The electronic signature is based on the combination of a mathematical algorithm called a hash and the password of the person it identifies.</li> <li>• <b>Data Leak:</b> Loss of privacy of confidential information of a person, organization or company. Possibility of access</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>to confidential data to people outside the organization without consent.</p> <ul style="list-style-type: none"> <li>• <b>Hacker:</b> Person who tries to solve, alleviate or report on security problems found in programs, services, platforms or tools.</li> <li>• <b>Worm:</b> Malicious software with the ability to quickly spread across computers and systems that it can access. In local settings, they proliferate rapidly without the need for human intervention.</li> <li>• <b>Hoax or Bulo:</b> Fake news created for mass dissemination on the Internet (email, social networks, instant messaging, etc.) with the aim of scamming, collecting data or stealing information from user activity.</li> <li>• <b>Honeypots:</b> It is a cybersecurity tool that protects the computer and acts as a decoy or trap against possible attackers to</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>detect them and collect as much information as possible about the type of ransomware they are using.</p> <ul style="list-style-type: none"><li>• <b>Intrusion Prevention System (IPS):</b> Specific functionality or software that protects equipment and systems from possible attacks by blocking intrusions.</li><li>• <b>SQL Injection:</b> Type of attack that introduces a malicious code by taking advantage of a vulnerability in the source code (web environment) with the aim of obtaining information pertaining to an SQL database.</li><li>• <b>LAN (Local Area Network):</b> Network that connects computers in a small geographic area such as a building or an office to share resources and exchange information.</li><li>• <b>Malware:</b> Computer term composed of "software" +</li></ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>"malicious", that is, malicious software. There are different types of malware: viruses, worms, Trojans, spyware, etc.</p> <ul style="list-style-type: none"> <li>• <b>MAN (Metropolitan Area Network):</b> Public or private network that offers coverage to a large geographic area such as a city, town or municipality. It requires high-speed connections, such as fiber optics.</li> <li>• <b>Monitor Minor:</b> It is a type of malicious software that remains hidden in the victims' mobile and thus can extract data from the user's device and can also be used to secretly monitor colleagues.</li> <li>• <b>Pentest:</b> Penetration test by which a system or a computer is attacked with the aim of finding vulnerabilities. After its completion, an evaluation is presented to reinforce the security mechanisms and mitigate possible incidents.</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"><li>• <b>Phishing:</b> Cybercrime method by which the scammer fraudulently obtains bank details to impersonate the identity and obtain profit at your expense.</li><li>• <b>Contingency and Continuity Plan:</b> Strategic plan to guarantee the continuity of operations and procedures in a business. This plan includes computer solutions such as backup copies and site-recovery that guarantee the restoration of the system in a minimum time in case of accident or security failure.</li><li>• <b>Backdoor:</b> Vulnerability of a system or program that manages to cede control to unauthorized persons. They represent a significant security risk that can be exploited for malicious purposes. Patches to use illegal software tend to favor "back doors" for their creators.</li></ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> <li>• <b>Ransomware:</b> Malware that gives control of the computer to the cybercriminal, allowing to block or encrypt the information it contains ("hijack the information"). When the user or the company wants to regain control, they request a financial ransom + info in: [Ransomware: what is it and how to act against cyberattacks].</li> <li>• <b>Ransomware as a Service:</b> Ransomware as a service is hosted on an anonymous network (TOR network) and allows inexperienced cybercriminals with no programming knowledge to gain access to other computers, encrypt your files and request ransoms in exchange for keys, while keeping your identity anonymous.</li> <li>• <b>Router:</b> Device that allows communications between two</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>or more networks. Generally, the Internet network with a local area network (LAN).</p> <ul style="list-style-type: none"><li>• <b>Sandboxing:</b> Mechanism to run programs safely in an isolated virtual environment. The purpose is that the computer is not compromised in case of executing any malicious program or code, it reduces the risk of infection.</li><li>• <b>Security Culture:</b> Strategy in which both those responsible for IT and human resources, training employees on security issues with the aim of working responsibly without putting information security at risk and applying good practices in the management of their tools.</li><li>• <b>Sniffer:</b> Computer program that monitors and records the information packets that circulate on the network and the activity of the equipment in order to control that information. A sniffer can</li></ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>transparently access that information and allow an unauthorized person to see it, for this reason it is recommended to encrypt communications.</p> <ul style="list-style-type: none"> <li>• <b>Spyware:</b> It is a type of malware or malicious software that acts as a spy program by obtaining information from the computer it is on and sending it to an external entity without consent. It does not spread to other computers but acts as a parasite.</li> <li>• <b>Identity Fraud:</b> It is about the appropriation of a person's identity to impersonate it. The objective is to access sensitive and private data and resources of that person to carry out illegal actions without being discovered.</li> <li>• <b>TOR:</b> (The Onion Router) It is software that allows anonymous access to the Internet through a series of</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>virtual tunnels or sub-layers that prevent direct connection to the network. TOR ensures the total privacy and anonymity of those who browse through this software. This anonymity has contributed to the increase in cybercriminals and cyberattacks in recent years.</p> <ul style="list-style-type: none"><li>• <b>Trojan:</b> Malicious software that appears to be a harmless program or file (photos, music files, attachments, etc.), but which when executed gives a third party (cybercriminal) an unauthorized control of the infected computer.</li><li>• <b>Virtualization:</b> Technology that allows creating a virtual version of a computer, system or network. Using specific software, it is possible to take advantage of and simplify the management of servers, dividing them into the necessary services in each case.</li></ul>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> <li>• <b>Vishing:</b> It is about carrying out scams over the phone, which objective is to obtain confidential and personal information of the attacked user, especially banking information.</li> <li>• <b>VoIP:</b> Technology that transforms the human voice into a digital signal that travels through the network using the IP protocol. Allows you to make calls over the Internet at no additional cost or the cost of a telephone connection.</li> <li>• <b>VPN (Virtual Private Network):</b> Technology that allows the extension of the local area network (the computer network) over a public network such as the Internet. A VPN allows your computer to browse a public network with the security and encryption of a private network.</li> <li>• <b>Vulnerability:</b> Security</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>deficiencies in a computer system that can allow unauthorized users to access and carry out malicious actions.</p> <ul style="list-style-type: none"><li>• <b>WAN (Wide Area Network):</b> Network capable of covering distances between 100 and 1000 km. The best-known example of WAN is the Internet.</li><li>• <b>WANACRY:</b> It is a ransomware that attacks networks using a protocol that helps computers communicate with printers and other devices connected to the network.</li></ul>	



Subject Area: English Oriented to Bilingual Accounting		
Level: Tenth		
CEFR Band: B1.1	Scenario 2: Accounting and Finance	Time: 20 hours
Essential Question: What does an accountant need in order to achieve an efficient and successful tax purpose?	Theme 1: <b>Taxation</b>	
Essential Competences: 18. Problem solving	New Citizenship Axis: Sustainable Development Education	

Goals  Learners can:	Performance Indicator  The student:	Pedagogical Task  The teacher will:
Understand the importance of respecting and following specific protocols to respond to different type's conflict solution strategies.	<ul style="list-style-type: none"> <li>Identifies basic techniques and procedures to solve conflicts at work.</li> </ul>	Help the students understand the strategies and techniques for conflict resolution.
Determine responsible uses of waste management in a company as a good practice of sustainable development.	<ul style="list-style-type: none"> <li>Discusses about the possible waste management program in a company.</li> <li>Distinguishes right choices in sustainable development management.</li> <li>Discusses about how to green your remaining off-grid supply.</li> </ul>	Encourages the use renewable sources.
<b>Oral and Written Comprehension</b>		<b>Task-Building Process:</b>
<b>Listening:</b> Understand detailed oral reports about tax strategies every business owner should know	<ul style="list-style-type: none"> <li>Names some tips for tax season.</li> <li>Identifies key details from oral reports about dealing with tax payments.</li> </ul>	1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for concrete actions

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Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
	<ul style="list-style-type: none"> <li>Extracts detailed oral instructions from audio recordings, videos and conversations about the</li> </ul>	related to taxation.
<b>Reading:</b> Make basic inferences or predictions about text content from headings related to deductions, expenses and write-off	<ul style="list-style-type: none"> <li>Identifies key terminology related to taxes.</li> <li>Distinguishes the difference between deductions, expenses and write-offs.</li> <li>Recognizes the rules to be used by business owners to take deductions.</li> </ul>	2. Expose learners to authentic materials to deal with communication related to taxation in Costa Rica.  3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question.
<b>Oral and Written Production</b>		
<b>Spoken Interaction:</b> Respond to opinions and ideas expressed by others in different types of discussions that may occur at workplace such as: discussion and debate, round table discussion, panel or conference discussion related to taxation.	<ul style="list-style-type: none"> <li>Identifies information when giving oral reports about taxation in a simple face- to- face conversation.</li> <li>Asks for agreement and disagreement in given statements about tax rules affecting multinational companies.</li> <li>Takes a position according to the different types of discussions such as debate, round table discussion, and panel or conference discussion by applying techniques and expressing messages clearly.</li> </ul>	4. Give learners-controlled practice in using the target language, vocabulary, structures and functions.  5. Engage learners to meaningful productive tasks based on basic concepts related to taxation □  6. Project: integration of activities. It has to be done in class.
<b>Spoken Production:</b> Provide a	<ul style="list-style-type: none"> <li>Defines the uses of the taxes by</li> </ul>	

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Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
straightforward description of the tax system in Costa Rica presenting them as a linear sequence of points.	the government. <ul style="list-style-type: none"> <li>Describes the benefits when taxes are collected by the government.</li> <li>Organizes a speech, discourse or any other spoken production to express clear opinions about possible benefits of the collection of taxes.</li> <li>Articulates a range of sounds in the target language by eliciting repetition of the new sounds.</li> </ul>	
Produce and manipulate English language sounds and prosodic patterns.		
<b>Writing:</b> Write very brief reports to a standard conventionalized format, which pass on routine factual information and state reasons for actions related to the organization of tax documents by an accountant.	<ul style="list-style-type: none"> <li>Identifies the terminology and documents related to taxes.</li> <li>Distinguishes the tax documents organization.</li> <li>Supports ideas with relevant examples about tax documents organization.</li> </ul>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p><i>Contrasting ideas</i></p> <ul style="list-style-type: none"> <li>• But</li> <li>• However</li> <li>• Although</li> <li>• Even though</li> <li>• Despite</li> <li>• Despite the fact that</li> <li>• In spite of</li> <li>• Nevertheless.</li> <li>• While</li> <li>• Whereas</li> <li>• Unlike</li> </ul> <p><i>Comparison</i></p> <ul style="list-style-type: none"> <li>• also</li> <li>• like</li> <li>• too</li> </ul>	<p><b><u>Second Conditional</u></b></p> <p>The second conditional is used to talk about things which are unreal (not true or not possible) in the present or the future -- things which don't or won't happen.</p> <p><b>(If+past simple, would/wouldn't + verb)</b></p> <p><b>Sentence Examples:</b></p> <p>If I had enough money, I would buy a computer.</p> <p>If the present situation was different then I would do that.</p> <p>If she worked in this company, she would have a lot of work.</p> <p><b>Negative examples:</b></p> <p><i>If I didn't want to do the programming, I would tell you.</i></p> <p><i>If I didn't finish the programming process, I wouldn't tell my boss.</i></p> <p><b>Hypothetical Questions:</b></p> <p><i>What would you do if</i></p>	<ul style="list-style-type: none"> <li>• Tax season.</li> <li>• Tax filling deadline.</li> <li>• Ministry of Finance</li> <li>• Official website</li> <li>• Simplified Taxation Regime</li> <li>• Taxpayers</li> <li>• Unique Taxpayer Registry</li> <li>• Purchase registry</li> <li>• Administrative sanctions</li> <li>• Administrative offenses</li> <li>• Informative declaration on the Simplified Taxation Regime D-151 (annual return)</li> <li>• Collecting entities</li> <li>• Annual tax return</li> <li>• Tax calculation</li> </ul>	<p>Identify the following sounds:</p> <p>/ eɪ /   / aɪ /   / ɔɪ / =</p> <p>Front Closing - the front of tongue moves upwards within (or towards in the case of / ɔɪ /) the front of the mouth.</p> <p>Minimal Pairs:</p> <p>/ eɪ / or / aɪ / practice</p>

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p><i>you quit your job?</i>  <b>If</b> you won a million dollars, <b>would</b> you continue working in programming?  <b>If</b> you only had one day in this company, what <b>would</b> you do?  <b>If</b> you could develop any program, what <b>would</b> you do?  <b>Give Advice Examples:</b>  <b>If</b> I were you, <b>I'd</b> talk to my boss before I quit my job.  <b>If</b> I were her, <b>I'd</b> take the full-time jobs.  <b>Examples of Give reasons why:</b>  <b>If</b> I had a high salary, <b>I'd</b> lend the money to you.  <b>If</b> I wasn't studying business administration, <b>I'd</b> study Software Quality Control.  <b>Third Conditional</b>                      The third conditional is used to express the past consequence of an</p>	<ul style="list-style-type: none"> <li>• Summary of clients, suppliers, and specific expenses</li> <li>• Sworn statement of the Simplified Taxation Regime</li> <li>• Natural persons</li> <li>• Legal entities</li> <li>• Profit-generating activities</li> <li>• Exhaustive list</li> <li>• Tax Administration</li> <li>• Quarterly purchases</li> <li>• Quarterly tax return</li> <li>• Value Added Tax (VAT)</li> <li>• Income tax</li> <li>• Purchase receipts</li> <li>• Registration</li> <li>• Self-assessment tax returns</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p>unrealistic action or situation in the past. (if + past perfect... would + have + past participle)</p> <ul style="list-style-type: none"> <li>If programming hadn't been implemented, we wouldn't have had the advances in company we have today.</li> <li>What do think would have happened if programming hadn't been implemented 10 years ago in this company?</li> </ul> <p><b>Connecting Words expressing cause and effect and contrast</b> The most important conjunctions are:</p> <ul style="list-style-type: none"> <li>Because</li> </ul>	<ul style="list-style-type: none"> <li>Business days</li> <li>Calendar days</li> <li>Retail trade</li> <li>Sublimation services</li> <li>Base salary</li> <li>Quarter</li> <li>Virtual Tax Administration (VTA)</li> <li>Tax form</li> <li>Tax debt settlement</li> <li>Tax amount</li> <li>Identification card</li> <li>Legal identification number</li> <li>Electronic receipts</li> <li>Taxpayer</li> <li>Tax credits</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<ul style="list-style-type: none"> <li>As</li> <li>Since</li> <li>So</li> <li>For</li> <li>Why?</li> <li>So that</li> </ul> <p>The most important transitions are:</p> <ul style="list-style-type: none"> <li>Therefore</li> <li>Consequently</li> <li>As a result,</li> </ul> <p>Prepositions</p> <ul style="list-style-type: none"> <li>Due to</li> <li>Because of</li> </ul> <p>Contrast</p> <ul style="list-style-type: none"> <li>Although</li> <li>Despite/ in spite of</li> <li>However</li> <li>On the contrary</li> <li>Instead</li> <li>On the other hand</li> <li>But, yet, still</li> <li>Though</li> <li>Even though</li> </ul>	<ul style="list-style-type: none"> <li>Exemptions</li> <li>Payment schedule</li> <li>Tax calendar</li> <li>Fiscal transparency</li> <li>Large national taxpayers</li> <li>Large territorial companies</li> <li>Public officials/servants</li> <li>Taxpayer Services Directorate</li> <li>Taxpayer's tax situation</li> <li>Delinquent taxpayers</li> <li>Solidarity tax</li> <li>Stamping of production and sales books</li> <li>Construction typology</li> <li>Agricultural typology</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> <li>• Delinquent companies</li> <li>• Municipalities list</li> <li>• Exemptions</li> <li>• Procedure manuals</li> <li>• Manuals for Virtual Tax Administration</li> <li>• Beneficiary manual and guide</li> <li>• Tax value manuals</li> <li>• User manual for taxpayer portal in Virtual Tax Administration</li> <li>• Tax guides</li> <li>• Quick guide to Virtual Tax Administration</li> <li>• Guide to using electronic tools</li> <li>• Tax returns.</li> <li>• Payments</li> <li>• Extension deadline</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> <li>• Filling taxes</li> <li>• Print out.</li> <li>• Print off.</li> <li>• Financial year</li> <li>• Deductions</li> <li>• Expenses Write -Offs</li> <li>• Claim</li> <li>• Receipts</li> <li>• Blended tax rate</li> <li>• Be honest.</li> <li>• Piece of advice</li> <li>• Slip into the gray area.</li> <li>• Fill out.</li> <li>• Print out.</li> <li>• Yearly basis</li> <li>• Rules to take deductions.</li> <li>• Entities</li> <li>• Partnership</li> <li>• Getting filed</li> <li>• Income</li> <li>• Audit</li> <li>• Hobby business</li> <li>• side business</li> </ul>	

Subject Area: English Oriented to Bilingual Accounting		
Level: Tenth		
CEFR Band: B1.1	Scenario 2: Accounting and Finance	Time: 24 hours
Essential Question: What kind of profits do people get from financial operations?	Theme 2: <b>Interest Banking</b>	
Essential Competences: 12. Initiative	New Citizenship Axis: Digital Citizenship with Social Equity	

Goals  Learners can:	Performance Indicator  The student:	Pedagogical Task  The teacher will:
Work together to reach a common objective by making collective decisions to get earnings out of financial operations and business negotiations.	<ul style="list-style-type: none"> <li>Defines initiative.</li> <li>Discusses creative strategies for searching information in digital media about interest banking.</li> <li>Interacts with others in teamwork activities regarding creative financial operations</li> </ul>	Organize collaborative activities designed to promote initiative in an environment of equity and respect.
Assume the most convenient criteria to favor the democratic participation of other collaborators to solve a task or situation related to accounting in a company.	<ul style="list-style-type: none"> <li>Recognizes the importance of inclusive leadership and management styles.</li> <li>Discusses economic, sociocultural, and ethical implications of inclusive leadership and management styles.</li> </ul>	Formulate and facilitate situations where the learners can identify different types of leadership and management styles to carry out specific tasks.
Oral and Written Comprehension		Task Building Process:
Listening: Follow a straightforward conference presentation or	<ul style="list-style-type: none"> <li>Defines terminology related to banking and stock market</li> </ul>	1. Create opportunities for schemata-building to

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Goals  Learners can:	Performance Indicator  The student:	Pedagogical Task  The teacher will:
demonstration with visual support (e.g. slides, handouts on a topic or product withing his/her field) understanding given explanations about banking, background, and evolution.	<p>varieties.</p> <ul style="list-style-type: none"> <li>Identifies specific features of the national stock market by explaining them through charts and graphs.</li> <li>Extracts specific pieces of information related to the evolution of banking in the last two centuries.</li> </ul>	<p>introduce the meaning of unknown vocabulary, structures and functions for concrete actions related to interest banking.</p>
<b>Reading:</b> Understand instructions and procedures in the form of a continuous text, about types of banks the similarities and differences, provided that he/she is familiar with the topic.	<ul style="list-style-type: none"> <li>Identifies the importance of recognizing different types of banks.</li> <li>Recognizes the different categories of banks.</li> <li>Establishes similarities and differences between public and private banks.</li> </ul>	<p>2. Expose learners to authentic materials to deal with the real world of communication related to interest banking.</p>
<b>Oral and Written Production</b>		
<b>Spoken Interaction:</b> Compare and contrast different types of banks, discussing what to do, where to go, who or which to choose.	<ul style="list-style-type: none"> <li>Describes the different types of banks.</li> <li>Compares the difference between public and private banks.</li> <li>Reports a short, rehearsed talk or presentation about the stock market varieties.</li> </ul>	<p>3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question related to inclusive leadership and management styles.</p> <p>4. Give learners-controlled practice in using the target language, vocabulary, structures and functions.</p> <p>5. Engage learners to meaningful productive tasks</p>

Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
<p><b>Spoken Production:</b> Deliver short, rehearsed announcements on different types of bank accounts, despite possibly very foreign stress and intonation, are nevertheless clearly intelligible.</p> <p>Produce and manipulate English language sounds and prosodic patterns.</p>	<ul style="list-style-type: none"> <li>• Uses clear straightforward technical vocabulary to explain the types of bank accounts.</li> <li>• Employs questions to invite other people to clarify their reasoning about advantages and disadvantages of saving accounts.</li> <li>• Engages effectively in contrasting and comparing the types of bank accounts.</li> <li>• Articulates a range of sounds in the target language by eliciting repetition of the new sounds.</li> </ul>	<p>based on interest banking.</p> <p>6. Project: integration of activities. It has to be done in class.</p>
<p><b>Writing:</b> Convey information and ideas on the use of bank cards, check information and ask about or explain.</p>	<ul style="list-style-type: none"> <li>• Describes the types of bank cards offered to customers.</li> <li>• Identifies relevant information to summarize key points of complex discussions in oral or written texts about the benefits of the bank cards.</li> <li>• Summarizes key points of complex discussions in oral or written texts about the risks of</li> </ul>	

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Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
	bank cards.	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p><b>Functions</b></p> <p>Describing types of banks</p> <p>Clarifying about types of banks the similarities and differences</p> <p>Inviting others to develop an example of types of banks</p> <p>Requesting opinions about types of bank accounts</p> <p>Expressing opinions about bank's types of services.</p>	<p><b>Future Continuous</b> The future continuous tense, sometimes also referred to as the future progressive tense, is a verb tense that indicates that something will occur in the future and continue for an expected length of time. It is formed using the construction <b>will + be + the present participle (the root verb + -ing)</b>.</p> <p><b>Examples:</b></p> <p>Apple's call center <b>will be contacting</b> users if they want to delete apps to make room for the upgrade if their devices are short of space.</p>	<ul style="list-style-type: none"> <li>Loans (personal loans)</li> <li>Collateral or guarantees</li> <li>Repos</li> <li>Overdrafts and overdraw</li> <li>Private pension plans</li> <li>Investments</li> <li>Charge</li> <li>Commission</li> <li>Cash (dispenser and machine)</li> <li>Traveler checks</li> <li>Take out</li> <li>Pay cash</li> </ul>	<p>Identify the following sounds:</p> <p>/ ɪə /   / eə /   / uə / = Centering - the tongue starting from different positions in each case moves to the neutral position at the centre of the mouth.</p> <p>Minimal Pairs: / ɪə / or / eə / practice</p>

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p><b>Discourse Markers</b></p> <p><b>Checking understanding from speaker's point of view:</b></p> <p>Is that clear? Do you follow me? Do you understand?</p> <p><b>From listeners' point of view:</b></p> <p>I'm sorry, did you say ...? Do you mean...? I am not sure I understand, are you saying that ...?</p>	<p>The company's <b>won't be hiring energetic</b> leaders because they require a calm leader that is quieter.</p> <p>As a leader, you <b>will be taking the</b> brunt of anything that goes wrong. It is important to react in a way that will benefit the company.</p> <p><b>Will managers be improving</b> the performance of the companies?</p>	<ul style="list-style-type: none"> <li>Commercial banks or Retail Banks.</li> <li>Insurance Companies</li> <li>Banks (Central, Private, Public, Non-Financial intermediates).</li> <li>Financial Mathematics (Rounding up, Reasons, Proportions).</li> <li>Simple interest (Exact –time, Ordinary –time).</li> <li>Simple discount (rational discount).</li> <li>Discount for quick payment</li> <li>Compound interest (Period of Capitalization, Capitalize interest)</li> <li>Future value and Annuity</li> <li>Present value of unequal payments.</li> </ul>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> <li>• Depreciation and Repayment.</li> <li>• Commercial documentation (Voucher, Receipt, Invoice, Order of purchase, Debit note, Credit note, Pledge Certificate, Promissory note, Mortgage, Shares, Funds, Certificates of deposit)</li> <li>• Securities (Transmission forms)</li> <li>• Administration and control of banking documents.</li> <li>• File systems (alphabetical, numeric, and geographical, by topic)</li> <li>• National banking (Brief history of the Banking in Costa Rica)</li> <li>• Multilateral or International Banks.</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> <li>• Lease -back or retro-leasing.</li> <li>• International payment methods (wire transfer, payment order, documentary collection, letter of credit, legal reserve).</li> <li>• Legal reserve.</li> <li>• Escrow</li> <li>• A third-party administrator (TPA).</li> <li>• Interest rate</li> <li>• Types of bank cards: credit cards,</li> <li>• Types of bank accounts: current account or check account, saving account.</li> <li>• Balances</li> <li>• Overdraft</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> <li>Earn interest.</li> <li>Target market: teenagers, student, young adults, people younger than 26, people other than 55.</li> </ul>	

<b>Subject Area:</b> English Oriented to Bilingual Accounting		
<b>Level:</b> Tenth		
<b>CEFR Band:</b> B1.1	<b>Scenario 3: Accounting and Financial Reporting</b>	<b>Time:</b> 24 hours
<b>Essential Question:</b> What is creative thinking, and what is the degree of importance in one's life?	<b>Theme 1:</b> Financial Dashboards to Improve Reporting	
<b>Essential Competences:</b> Proactive attitude	<b>New Citizenship Axis:</b> Digital Citizenship with Social Equity	

Goals  Learners can:	Performance Indicator  The student:	Pedagogical Task  The teacher will:
Describe with a proactive attitude new ways of working for business organization has affected the way a company manage the information.	<ul style="list-style-type: none"> <li>Demonstrates with a proactive attitude how easily the ways of working contribute for a business organization.</li> </ul>	Guide the students to have a proactive attitude in their daily performance.
Demonstrate the principles of digital citizenship with equity, in daily routines at school.	<ul style="list-style-type: none"> <li>Identifies the principles of business organization.</li> <li>Represents the new ways of working when using technology for business organization.</li> </ul>	Present new ways of working when for business organization using technology.
<b>Oral and Written Comprehension</b>		<b>Task-Building Process:</b>
<ul style="list-style-type: none"> <li><b>Listening:</b> Follow a straightforward conference presentation or demonstration with visual support (e.g. slides, handouts) about the use of</li> </ul>	<ul style="list-style-type: none"> <li>Identifies the terminology related financial dashboards.</li> <li>Defines the importance of using financial dashboards to improve business reporting.</li> <li>Distinguishes the most</li> </ul>	1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for concrete actions related to financial dashboards to

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Goals  Learners can:	Performance Indicator The student:	Pedagogical Task  The teacher will:
financial dashboards to improve reporting, understanding explanations given.	important elements included in a dashboard.	improve reporting.
<b>Reading:</b> Understand the main topic and related ideas about types of dashboards used according to the purpose of the type of data.	<ul style="list-style-type: none"> <li>Skims to get the importance of financial dashboards to improve data reporting.</li> <li>Distinguishes the terminology used to name each type of dashboard using dictionaries and other sources when necessary.</li> <li>Establishes links and connections between different types of dashboards and financial data.</li> </ul>	2. Expose learners to authentic materials to deal with financial dashboards to improve reporting.  3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question.  4. Give learners-controlled practice in using the target language, vocabulary, structures and functions.
<b>Oral and Written Production</b>		
<b>Spoken Interaction:</b> Take part in classroom discussion adding ideas and opinions from previous speakers about common financial data represented in dashboards.	<ul style="list-style-type: none"> <li>Starts a conversation about common representations of financial data in dashboards.</li> <li>Asks for agreement or disagreement to use the effective types of dashboards to present data effectively.</li> <li>Interacts in a conversation expressing ideas about the importance of using financial dashboards in business.</li> </ul>	5. Engage learners to meaningful productive tasks based on financial dashboards to improve reporting.  6. Project: integration of activities. It has to be done in class.

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Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
<p><b>Spoken Production:</b> Explain the main points in an idea or problem with reasonable precision about the best way to report financial data.</p> <p>Produce and manipulate English language sounds and prosodic patterns.</p>	<ul style="list-style-type: none"> <li>Defends opinions about the use of dashboards to present a company's annual financial report.</li> <li>Identifies the financial statements that are part of a company's annual report.</li> <li>Makes sentences with the specific terminology to explain the financial statements that are part of a company's annual report.</li> <li>Articulates a range of sounds in the target language by repeating correctly and by eliciting repetition of new sounds.</li> </ul>	
<p><b>Writing:</b> Write very brief reports to standard conventionalized format, which pass on routine factual information and state reasons for actions related to revenues and expenses reported on a financial dashboard.</p>	<ul style="list-style-type: none"> <li>Prewrites a list of possible actions related to revenues and expenses to be reported on a financial dashboard.</li> <li>Creates different paragraphs about key features to read data in a dashboard.</li> <li>Writes a draft of the text telling what data is telling you in a chosen dashboard considering language forms and details.</li> </ul>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p><b>Functions</b> Expressing opinions, language of agreeing and disagreeing. Managing interaction (interrupting, changing topic, resuming, or continuing) Describing the use of dashboards to improve reading data. Expressing opinions about the use of dashboards and reading financial data Talking about bank accounts Describing the importance of banking services.</p> <p><b>Discourse Markers</b> <i>Time</i></p> <ul style="list-style-type: none"> <li>• after that</li> <li>• also</li> <li>• finally</li> <li>• first, second, etc.</li> </ul>	<p><b>Modals: must can't deduction</b></p> <ul style="list-style-type: none"> <li>• We use must and cannot for deductions if we have strong evidence.</li> <li>• We use <b>must</b> in affirmative clauses, when we are sure about something, and we have strong evidence for what is happening.</li> <li>• We use <b>cannot</b> in negative clauses when we believe that something is not true or possible to happen.</li> </ul> <p><b>Affirmative:</b></p> <ol style="list-style-type: none"> <li>1. Your boss is really optimistic! You must be proud.</li> <li>2. The toxic style of leadership that gets</li> </ol>	<ul style="list-style-type: none"> <li>• Financial statement.</li> <li>• Balance sheet.</li> <li>• Balance display (trial balance).</li> <li>• Income statement.</li> <li>• Cash flow.</li> <li>• Statements of changes in the financial position.</li> <li>• Notes</li> <li>• Operational budget.</li> <li>• Presentation of a cash account under a consolidated balance sheet.</li> <li>• Presentation of the accounts and notes receivable for the overall balance.</li> <li>• Presentation of the inventory account for the overall balance.</li> <li>• Presentation of the negotiable paper accounts for the overall balance.</li> <li>• Presentation of the intellectual property, plant and equipment for the overall balance.</li> </ul>	<p><b>Review of:</b> / ɪə /   / eə /   / ʊə / = Centering - the tongue starting from different positions in each case moves to the neutral position at the centre of the mouth. Minimal Pairs: / ɪə / or / eə / practice</p>

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<ul style="list-style-type: none"> <li>in the future</li> <li>in the past last</li> <li>next</li> <li>now</li> </ul> <p>Example</p> <ul style="list-style-type: none"> <li>for example</li> </ul> <p>Summary/ conclusión</p> <ul style="list-style-type: none"> <li>finally</li> <li>therefore</li> </ul>	<p>you nowhere. It must be rejected by any company.</p> <p>3. I don't see the CEO anywhere; he must be late.</p> <p><b>Negative:</b></p> <p>1. It cannot be true that the software is not a reliable product.</p> <p>2. He is late, he can't come in.</p> <p>3. They aren't answering the questions. They can't be hired for the job.</p>	<ul style="list-style-type: none"> <li>Presentation of the deferred assets account for the overall balance.</li> <li>Presentation of the intangible assets account for the overall balance.</li> <li>Presentation of the leased assets account for the overall balance.</li> <li>Presentation of the current liabilities account for the overall balance.</li> <li>Presentation of the non-current liabilities account for the overall budget.</li> <li>Presentation of the equity account for the overall balance</li> </ul> <p><b>Types of dashboards designs:</b></p> <ul style="list-style-type: none"> <li>✓ traffic light dashboard</li> <li>✓ Tables</li> <li>✓ Histogram</li> <li>✓ Speedometers dashboard</li> </ul>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> <li>✓ Male/Female Chart</li> <li>✓ Interactive Map Chart</li> <li>✓ Timeline dashboard</li> <li>✓ Planner</li> <li>✓ Bubble dashboard.</li> <li>✓ Object inside chart.</li> <li>✓ Sparklines</li> <li>✓ monitoring dashboard</li> </ul> <ul style="list-style-type: none"> <li>• Recording</li> <li>• Transactions</li> <li>• Bookkeeping</li> <li>• Preparing</li> <li>• Accounting. Management</li> <li>• Laws</li> <li>• Follow rules</li> <li>• Standards</li> <li>• Annual accounts</li> <li>• Bookkeepers</li> <li>• Double-entry Bookkeeping</li> <li>• Debit and credit</li> <li>• Books or journals</li> <li>• Ledger</li> <li>• Nominal Ledgers</li> <li>• Accounting period</li> <li>• Trial balance</li> <li>• Gross profit</li> <li>• Interim report</li> <li>• Quarterly reports</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"><li>• Quoted companies</li><li>• Annual report</li><li>• Accounting policies</li><li>• International Accounting Standards Board (IASB)</li><li>• IFRS (International Financial Reporting Standards).</li><li>• Explanatory notes to the financial statements.</li></ul>	



Subject Area: English Oriented to Bilingual Accounting		
Level: Tenth		
CEFR Band: B1.1	Scenario 3: Accounting and Financial Reporting	Time: 24 hours
Essential Question: How are statistics, graphs and reading data useful in daily life?	Theme 2: <b>Statistics, Graphs and Reading Data</b>	
Essential Competences: Innovation	New Citizenship Axis: Digital Citizenship with Social Equity	

Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
Develop original ideas using technological resources that are applicable nowadays.	<ul style="list-style-type: none"> <li>Implements new ideas along with other students by using technology in order to overcome challenges.</li> <li>Creates charts and diagrams to represent financial data.</li> </ul>	Use technological resources that allow students to give valuable insights of a topic and generate innovative proposals.
Offer a variety of solutions to current situations in their day-to-day living using technology.	<ul style="list-style-type: none"> <li>Reads financial data and statistical sources represented in different types of graphs</li> <li>Participates in technology contests or fairs in order to demonstrate the application of new technological devices developed to contribute in our daily lives.</li> </ul>	Organize technological contests or fairs that provide opportunities to showcase projects' results and applications.
<b>Oral and Written Comprehension</b>		<b>Task Building Process:</b>
<b>Listening:</b> Follow a lecture or talk	<ul style="list-style-type: none"> <li>Defines characteristics and</li> </ul>	1. Create opportunities for

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about the definition, characteristics and concepts related to graphs and charts with statistical data provided the information is straightforward and clearly structured.	<p>concepts related to statistics, graphs and reading data.</p> <ul style="list-style-type: none"> <li>Identifies the benefits of using graphs, statistics in order to report some financial data.</li> <li>Gets main points when someone read a financial chart if they are delivering in clear standard speech.</li> </ul>	<p>schemata-building to introduce the meaning of unknown vocabulary, structures and functions for concrete actions related to statistics, graphs and reading data</p>
<b>Reading:</b> Understand cause and effect relationships in a structured financial chart.	<ul style="list-style-type: none"> <li>Identifies specific terminology related to statistics and reading charts to present data.</li> <li>Defines the purpose of statistics and chart for accounting and finance.</li> <li>Distinguishes different types of charts for statistics.</li> </ul>	<p>2. Expose learners to authentic materials to deal with communication related to statistics, graphs and reading data.</p> <p>3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question.</p>
<b>Oral and Written Production</b>		
<b>Spoken Interaction:</b> Reasonably fluently relate a straightforward narrative or description as a linear sequence of points that need to be done, in order to build a financial chart.	<ul style="list-style-type: none"> <li>Describes types of charts used to present statistics or financial data.</li> <li>Explains the main benefits of presenting data with charts.</li> <li>Discusses key elements to understand statistical graphs and the correct way to use them.</li> </ul>	<p>4. Give learners-controlled practice in using the target language, vocabulary, structures and functions.</p> <p>5. Engage learners to meaningful productive tasks based on statistics, graphs and reading data.</p>
<b>Spoken Production:</b> Justify a viewpoint on a topical issue by discussing advantages and disadvantages of statistical graphs.	<ul style="list-style-type: none"> <li>Identifies the advantages and disadvantages of using statistical graphs to represent data.</li> </ul>	<p>6. Project: integration of activities. It has to be done in class.</p>

<p>Produce familiar sounds and prosodic patterns.</p>	<ul style="list-style-type: none"> <li>• Distinguishes the meaning of symbols in different types of statistical graphs.</li> <li>• Discusses different types of statistical graphs using examples.</li> <li>• Articulates a range of sounds in the target language by eliciting repetition of the new sounds.</li> </ul>	
<p><b>Writing:</b> Make a complicated process easier to understand by breaking it down into a series of smaller parts within a statistical graph</p> <p>Write a simple description about promoting a product include Advertisement design, Photography, Social Media, E commerce, Digital design of the product of your desire.</p>	<ul style="list-style-type: none"> <li>• Summarizes in a short text some forms of hacking when fake products, often luxury products, are sold without the permission of the company that owns the brand name.</li> <li>• Develops the company's organizational structure, processes and procedures by putting together a formal document based on the business plan and using the customer-oriented approach.</li> <li>• Summarizes in a short text the process of promoting a product including Advertisement design, Photography, Social Media, E commerce, Digital design of the product of your desire</li> </ul>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p><b>Functions</b> Identifying types of graphical representation of data Matching data and types of graphs Listing ideas to use graphical representation of data. Describing a structured graph with statistical data. Defining E commerce</p> <p><b>Discourse Markers</b> <b>Giving a result</b></p> <ul style="list-style-type: none"> <li>• Therefore</li> <li>• So</li> <li>• Consequently</li> <li>• This means that</li> <li>• As a result</li> </ul>	<p><b>Modals: might, may, will, probably</b> We use these modal verbs to talk about predictions based on opinions, when we think or calculate something is going to happen.</p> <p>We use <b>may</b>:</p> <ul style="list-style-type: none"> <li>• when we are <b>not sure</b> about something in the present or future:</li> </ul> <p><i>Jack <b>may be</b> coming to the company tomorrow.</i> (= Probably Jack will come to the company tomorrow.)</p> <p><i>Oh dear! It's half past ten. We <b>may be</b> late for the meeting.</i> (=Probably we will be late for the meeting.)</p> <p><i>She's had no sleep. She <b>may be</b> tired.</i></p>	<ul style="list-style-type: none"> <li>• Statistics</li> <li>• Fields of statistics.</li> <li>• Descriptive and inferential statistics.</li> <li>• Statistical unit.</li> <li>• Statistical characteristic.</li> <li>• Statistical observation.</li> <li>• Statistical population.</li> <li>• Statistical sample.</li> <li>• Sample selection methods.</li> <li>• Samples (random and intentional).</li> <li>• Sources of information.</li> </ul>	<p><b>Identify the following sounds:</b> / əʊ / / aʊ / = Back Closing - the back of the tongue moves upwards (a long way upwards in the case of / aʊ /) towards the "center to back" of the mouth.</p> <p><b>Minimal Pairs:</b> / əʊ / or / aʊ / practice</p>

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p>(=Probably she is tired.)</p> <ul style="list-style-type: none"> <li>to <b>ask for permission</b> in a <b>formal</b> way: <b>May I borrow</b> your computer tomorrow? <b>May we come</b> a bit later?</li> <li>To <b>give permission</b> in a <b>formal</b> way: You <b>may go</b> now. You <b>may come</b> at eleven if you wish.</li> <li>to say that <b>someone has permission</b> in a <b>formal</b> way: The software quality developers <b>may travel</b> for free.</li> </ul> <p>We can use <i>may not</i> to <b>refuse permission</b> or to say that <b>someone does not have permission</b>, but it is <b>formal</b> and <b>emphatic</b>: You <b>may not</b> borrow the computer until you can be more careful with it!</p>	<ul style="list-style-type: none"> <li>Data (existing and non-existent).</li> <li>Sources (primary and secondary).</li> <li>Non-existent data collection methods.</li> <li>Observation and Interview.</li> <li>Record.</li> <li>Mail.</li> <li>Phases of a statistical investigation.</li> <li>Sample survey model.</li> <li>Frequency distributions.</li> <li>Frequency distribution (for attributes and for</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p>Employees <b>may not</b> wear jeans.</p> <p>We use <b>might</b> when we are not sure about something in the <b>present</b> or <b>future</b>:  <i>I <b>might see</b> you tomorrow.</i>  <i>It looks nice, but it <b>might be</b> very expensive.</i>  <i>It's quite bright. It <b>might not</b> rain today.</i></p> <p><b>Modals: should have, might have, etc.</b></p> <p>The simple past just tells what happened. Past modals tell what could have, would have, and should have happened. To form these past modals, use could, would, or should followed by have, followed by a past participle verb. Use have for all pronouns; never use has or had to form a past modal.  <i>She could have worked for any company she wanted</i></p>	<p>variables)</p> <ul style="list-style-type: none"> <li>Discrete and continuous variables</li> <li>Frequencies (Absolute, Relative, Simple, Accumulated)</li> <li>Graphical representation for frequency distributions</li> <li>Histograms</li> <li>Frequency polygons</li> <li>Graphs (circular, columns, horizontal, lines, dispersion, box, stacked areas, fluctuations)</li> <li>Mean</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p>to.</p> <p><i>I would have gone to the company, but I was tired.</i></p> <p><i>He should have told the truth about what he saw in the software testing process.</i></p> <p>To form the negative with these modals use not between could and have. Could not have means that something was impossible in the past. For example:</p> <p><i>She could not have been on that flight because I just saw her at work.</i></p>	<ul style="list-style-type: none"> <li>• Fashion</li> <li>• Artificial mean</li> <li>• Population</li> <li>• Parameter</li> <li>• Variable Statistic</li> <li>• Datum and Indicator</li> <li>• Time series data</li> <li>• Database</li> <li>• Average vrs Range</li> <li>• Histogram</li> <li>• Frequency</li> <li>• Absolute Value</li> <li>• Variance</li> <li>• Statistic Symbols</li> <li>• Mode and</li> </ul>	

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Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>Medium</p> <ul style="list-style-type: none"><li>• Population</li></ul> <p><b>Types of graphical representation data:</b></p> <ul style="list-style-type: none"><li>✓ Pictograph</li><li>✓ Bar chart</li><li>✓ Pie chart</li><li>✓ Dot plot</li><li>✓ Stem and leaf</li><li>✓ Scatterplot</li><li>✓ Time series graph</li></ul>	



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## Apéndice A. Estándar de Cualificación de Contabilidad



FR MNC 03  
EDICIÓN 01  
Aprobado 02/02/2018

### CATÁLOGO DE CUALIFICACIONES DE LA EDUCACIÓN Y FORMACIÓN TÉCNICA PROFESIONAL DE COSTA RICA

#### Estándar de Cualificación

Contabilidad

Código  
0411-01-01-4

Versión 01

Noviembre, 2018



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## Glossary of Terms

Concept	Definition
Shares	These are the equal parts into which the capital stock of a corporation is divided.
Assets	Set of goods and rights that the company owns and that are expected to produce benefits. An asset is an economic resource owned by the company.
Current Assests	These are liquid assets and rights of a company. That is, the money that a company has to dispose of at any time.
Deferred assets	It represents both the costs and the expenses that the company will bear in the future, but that are pre-paid. In other words, these are expenses already paid but not yet used.
Intangible assets	These are defined by their own name, that is, they are not tangible, they cannot be physically perceived. Intangible assets are, therefore, immaterial in nature.
Green Management	It is the way managers consider the effect of their organization on the environment, and the measures to be taken to improve their processes and be more environmentally friendly.
Agenda 2030	It is a global action plan in favor of people, the planet and prosperity, which will guide the decisions that governments and society will make over the next 15 years; its purposes are to strengthen universal peace within a broader concept of freedom, and to eradicate poverty everywhere in the world.

Concept	Definition
Banknote	Printed or engraved paper, generally issued by the central bank of a country, to which a certain pecuniary value is assigned and is used as a legal means of payment.
Bond	In a debt title that can be issued by the State (national, provincial, municipal governments, etc.), private companies (industrial, commercial or services) or supranational institutions (promotion corporations, regional banks).
Accounting Adjustment	It is a regularization that the company has to complete, usually at the end of the fiscal year, to correctly allocate the income, expenses, assets and liabilities to their corresponding fiscal years. These are accounting corrections necessary to obtain the accounting result correctly.
Amortization	The company's assets lose value over time and that loss is recorded taking into account the years of life of the asset.
Horizontal Analysis	It is a procedure that consists of comparing homogeneous financial statements in two or more consecutive periods, to determine increases, decreases or variations of accounts, from one period to another.
Vertical Analysis	It consists of determining the proportional weight (in percentages) that each account has within the analyzed financial statement.
National Archive	It is the governing entity of the National Archive System, in charge of managing the Nation's documentary heritage and collaborating with the control of the notarial practice in the country.
Accounting entry	It consists of the records made with the purpose of reflecting a fact or an accounting operation.
Cash	It is the currency of legal tender on hand and on demand bank deposits available for the operation of the entity.



Concept	Definition
Petty cash	A fund containing a small amount of cash that is used to pay petty expenses, which are generated in the company.
Market basket	The set of various foods, expressed in amounts sufficient to meet the calorie needs of an average household.
Account chart	It is a document that serves to record the operations of a company; it is important for a company since it contains a list where all assets, liabilities, income, expenses and capital of a company are classified.
Shared Service Center	Through the Shared Services Center operating model, a company specializes in providing a transactional service for different business units in order to reduce costs, consolidate administrative functions, and avoid duplication of efforts between several business units.
Bank Reconciliation	Analysis that explains the difference between the cash balance shown in the account statement or bank statement and the cash balance shown in depositor's records. It is the process to determine and explain the reasons for the difference between a depositor's records and the bank's records, relating to the depositor's bank account.
Accounting	It is a system of control and record of expenses and income and other economic operations carried out by an entity.
Administrative accounting	This is the accounting that provides reports based on the accounting technique to help the administration in the creation of policies that allow planning and controlling the functions of a company.
Accounting Cycle	It is the period of time during which a company performs the accounting record systematically and chronologically in a reliable manner, reflecting the image of the activity.
Purchase	It is the act of acquiring an item or service that is for sale, paying a price stipulated by the seller.



Concept	Definition
Electronic vouchers	Documents that support the entries made in accounting books.
Ethical conflict	It is every conflict of values, that is, when contradicting values come into play when there is a need to make a decision.
Leases	It is a contract by which a person (lessor) agrees to temporarily transfer the use and enjoyment of a personal or real property to another (lessee) who, in turn, agrees to pay a certain and determined price for such use or enjoyment.
Internal control	It is the set of rules, principles, fundamentals, processes, procedures, actions, mechanisms, techniques and control instruments that, ordered, related to each other and united to the people that make up a public institution, constitutes a means to achieve an integrated, efficient and transparent function of State administration, supporting the attainment of its institutional objectives and contributing to the achievement of the social purpose of the State.
Accounts receivable	It is the name of the account to record the increases and cuts linked to the sale of concepts other than products or services.
Accounts payable	These are the amounts owed by a company to creditors for purchased services or goods.
Tax credit	This is the amount that a company has paid as taxes when acquiring a product or input and that can be deducted before the State at the time of a resale.
United Nations Millennium Declaration	The Millennium Declaration is a declaration agreed by the Heads of State and Government, meeting at the United Nations headquarters in New York, United States on September 8, 2000, through reaffirmed faith in the Organization and its Charter, as essential foundations for a more peaceful, prosperous and just world. They reaffirmed their adherence to the purposes and principles of the Charter of the United Nations, which have proven to be timeless and universal.

Concept	Definition
Depreciation	Depreciation is a decrease in the value or price of something.
Right to education	It is a human right aimed at establishing primary education for all children, developing secondary education that is increasingly accessible to all children, and the access to higher education based on merit.
Commercial Law	It is the set of rules related to merchants in the exercise of their profession, to commerce acts legally qualified as such and to the legal relations derived from the development of these activities. In broad terms, it is the branch of Law that regulates the exercise of commerce.
Simple discount	This is the name given to the financial operation aimed at substituting a future capital for another equivalent with present maturity, by applying the financial law of simple discount. It is an inverse operation to capitalization.
Discount for early payment	It is a discount that the supplier applies to us or we apply to customers when, as its name suggests, we make the payment or they pay us the amount of the invoice that derives from a purchase or sale within a short period of time.
Depreciation	It refers to a periodic decrease in the value of a tangible or intangible asset. This depreciation can stem from three main reasons: normal wear and tear, passage of time, and old age.
Guidelines	Rules or set of rules and instructions that are established or taken into consideration when projecting an action or a plan.
Notes receivable	They represent enforceable rights that a company has for merchandise sold on credit, services rendered, commission on loans, or any other similar concept.
Notes payable	These consist of the promise to pay unconditionally on a certain date, a certain amount of money. Mortgages, mortgage certificates and current bonds or obligations are not included under this classification. Term is applied to a promissory note, with reference to its drawer.

Concept	Definition
Energy efficiency	It is an activity aimed at improving the use of energy sources. It is the relationship between the amount of energy used in an activity and the amount planned for its performance.
Transnational company	This is a company consisting of a parent company created in accordance with the laws of the country where it is installed, which, in turn, is installed in other countries through Direct Foreign Investment, without creating any local companies or through subsidiaries that are constituted as local companies, in accordance with the laws of the destination country of the investment.
Public finances	This branch of economics is responsible for analyzing the attainment, management and administration of funds of a government administration.
Fintech	It is a financial industry that applies new technologies to financial and investment activities.
Digital signature	It is a cryptographic method that links the identity of a person or computer to the message or document. Depending on the type of signature, it can also ensure the integrity of the document or message.
Legal grounds	These are the laws that regulate the transactions, acts and behavior of people, companies and organizations in the country.
Accounting management	It consists of the use, analysis and interpretation of the information obtained from financial accounting in order to make short-term decisions within the organization.
Document management	Administrative management area responsible for ensuring efficiency and economy in the creation, maintenance, use and disposal of documents.
Comprehensive waste management	Comprehensive waste management is understood as those aspects related to the generation, separation and treatment of waste at the source, as well as the collection, transfer and transport, treatment, recycling and final disposal of waste.

Concept	Definition
IBAN	International Bank Account.
Value Added Tax	It is an indirect tax on consumption, which means that when a person (customer) purchases a good or service, he is paying this tax at a general rate of 13% or at one of the reduced rates of 4%, 2% or 1%.
Green Tax	It is a tax that is applied only once to new, light and medium-sized cars, depending on their urban performance, and whose objective is to encourage the entry of vehicles that produced less pollution.
Compound interest	It refers to the benefit (or cost) of the principal at an interest rate during a certain period of time, in which the interest obtained at the end of each period is not withdrawn, but it is added to the principal.
Simple interest	It refers to the interests that an initial capital produces over a period of time, which is not accumulated to the capital to produce the interests of the following period.
Inventories	Ordered list of goods and other valuable things that belong to a person, company or institution.
Investments	These are capital placements in certain activities that can be commercial or civil, in order to achieve a return.
ISO 7064	It defines algorithms for calculating characters from checking digits
VAT	Value Added Tax.
Financial Mathematics	It is a science that deriving from mathematics that studies the value of money over time, in which the interest rates applied to an initial capital or present value are combined to obtain a future amount or value; this future value is obtained by applying evaluation methods that allow making decisions regarding investments. This is also called economic engineering

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Concept	Definition
Tax Law	It determines the legal framework for the establishment of the different taxes--mandatory payments provided for in the Law--and tax regulations.
Libor	It is a daily benchmark rate based on the interest rates at which banks offer unsecured funds to other banks in the wholesale money market or interbank market.
Digital marketing	It is the application of marketing strategies carried out in digital media. All the techniques of the offline world are imitated and translated into a new world, the online world. In the digital field, new tools appear, such as immediacy, the new networks that arise every day, and the possibility of real measurements of each of the strategies used.
Foreign correncia	This is is the currency that is generally used as a means of payment in international operations, both in trade and investment.
National currency	Each country has its own currency, which identifies and defines it economically. They usually constitute a profile of the State that mints them, issues them, and uses them as exchange value for commercial transactions, payment of fees or other financial acts at the different levels of its economy, whether private or state, at small or large scale.
Neobanks	These are basically a new generation of banks that work solely and only through the Internet, which were born with the fundamental objective of facilitating financial operations for people.
International Financial Reporting Standards (accounting laws)	These are the accounting standards issued by the International Accounting Standards Board (IASB) with the purpose of standardizing the application of accounting standards in the world, so that they are globally accepted, understandable, and high-quality standards.
Basic operations	There are four basic operations in mathematics: addition, subtraction, multiplication and division.
Sustainable Development Goals	SDGs represent the basic principles to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity.

Concept	Definition
Early payments	They represent an expenditure made for services that are going to be received or for goods that are going to be consumed in the exclusive use of the business and whose purpose is not to sell or use them in the production process.
Minimum payment	It is the smallest amount required by your bank to keep your credit current and not report you with default to the Bureau. This amount is shown in your account statement. However, if you only make this payment each month it can take decades to pay off your debt.
Liabilities	Liabilities are made up of the company's financing and payment obligations to third parties.
Current liabilities	These are debts and obligations that have a maturity of less than one year.
Fixed or non-current liabilities	This group includes those debts and obligations that have a maturity of more than one year.
Equity	It is the set of the company's goods, rights and obligations that constitute economic and financial means.
Critical thinking	It consists of analyzing and evaluating the consistency of reasoning, especially those statements that society accepts as true in the context of everyday life.
Ethical thinking	This thinking serves to decide if something is ethically appropriate; this is to have a deep understanding of the tradition to which one belongs and where one lives because there is no absolute right here.
Logical mathematical thinking	It is thinking that serves to analyze, argue, reason, justify or prove reasoning. It is characterized by being precise and exact, based on probable data or facts.
Payroll	These are accounting records that allow you to demonstrate the labor relationship of workers with your company, their remuneration and the benefits corresponding to them.

Concept	Definition
Percentage	Number or amount that represents the proportionality of a part with respect to a total that is considered divided into one hundred units.
Prevention of money laundering	It is the method that prevents an individual or entity from carrying out a set of criminal operations where they process and hide financial gains that come from illicit activities; it is also known as Asset Laundering, Money Laundering or Capital Laundering.
Property, plant and equipment	These are assets held by an entity for use in the production or supply of goods and services, for lease to others, or for administrative purposes.
Proportions	They are written as fractions.
Supplier	It is a professional or company that supplies other professionals or companies with stock or services intended directly to the activity.
Ratios	It is a link between two magnitudes that are comparable to each other.
Financial ratios	These are indicators used in the world of finance to measure or quantify the economic and financial reality of an evaluated company or unit, and its capacity to assume the different obligations required to develop its corporate purpose.
Rounding	It consists of not considering the decimals, cutting the number to keep only the integer.
Resolution	Solution or response given to a problem, a difficulty or a doubt.
Occupational health	It is a multidisciplinary activity that promotes and protects the workers' health. This discipline seeks to control accidents and illnesses by reducing risk conditions.

Concept	Definition
SINPE	National System of Electronic Payments.
Accounting systems	These are the set of techniques and tools that a company uses to maintain order and control of its operations and resources; they are the structure that collects, organizes, preserves, manages and uses the information that is generated in an entity for decision making.
Filing systems	These are the methods and data structures used by an operating system to keep track of files on a disk or partition; that is, the way the files are organized on the disk.
Security systems	These are groups of elements installed and interconnected with each other that prevent, detect or act against intrusions, attempted thefts, and other events such as fires.
Website	It is a virtual space on the Internet. It is a set of web pages that are accessible from the same domain or subdomain of the World Wide Web (WWW).
Stock company	It is a commercial company with legal capacity, where the capital is divided according to the contributions of each partner.
Rate	Table of prices, rights or rates of a job or service.
Basic lending rate	Lending or placement rate is the rate charged by financial institutions for loans granted to individuals or companies.
Basic borrowing rate	The basic borrowing rate is a weighted average of the gross deposit interest rates in colones, negotiated by financial intermediaries residing in the country and the interest rates of the deposit instruments of the Central Bank and the Ministry of Finance, negotiated both in primary and secondary markets.
Libor rate	It is an interest rate determined by the rates that banks, participating in the London market, offer each other for short-term deposits. Libor is used to determine the price of financial instruments such as derivatives and futures.

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Concept	Definition
Cardholder	It means a person who holds a credit card.
Debit card	These are a financial instrument issued by a Bank or Savings Bank that allows customers to access only the balance they have in the current account associated with their card.
Credit card	It is a plastic card issued by a financial company that allows its holder the option of borrowing money from the issuer.
Exchange rate	The exchange rate is the relationship between the value of one currency and another, that is, it tells us how many coins of one currency are needed to obtain one unit of another.
Securities	These are a commercial document where a private patrimonial right is incorporated, so that the exercise of the right is legally linked to the possession of the document.
Transfer	It consists of transferring money from one account to another; that is, it is the operation by which a person or entity (also called the payer) decides to send a certain sum of money to the bank account of another person or entity (the beneficiary).

Source: Directorate of Technical Education and Entrepreneurial Abilities, Dept. of Technical Specialities, Curricular Section, 2019.