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Eleventh Grade

Technical Vocational Education and Training



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“ENCENDAMOS JUNTOS LA LUZ”

Acknowledgement

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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.

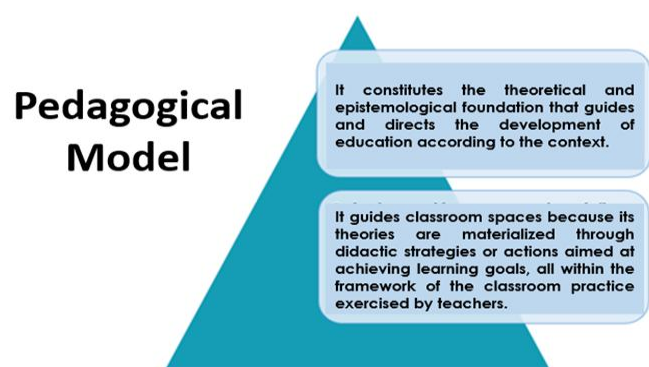
Pedagogical Model

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

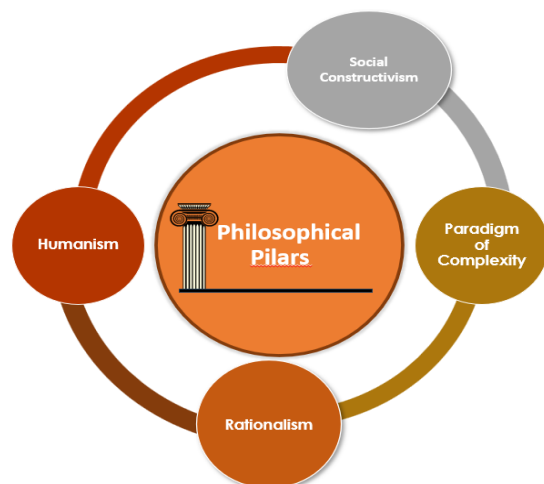


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he curricular design and implementation of TVE curricula are based on the philosophical pillars established in the pedagogical model set forth in the educational policy, which are detailed below.

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
Learning Objectives	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>
Role of the student	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
Rol of the Teacher			rather an active role in the proposals they are faced with.
	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>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">- Guides the learning process to ensure the construction of knowledge · Promotes a climate of reciprocity, respect and self-confidence.- Procures direct teaching and cognitive problem posing.- It should not be authoritarian so as not to foster moral and intellectual dependence and heteronomy.



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
Contents	<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>
Methodology	<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.
Resources	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.
Evaluation/ Assessment	<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">- Self-assessment of students is given, as a capacity for self-regulation and self-evaluation.- The process and the result of their own learning is evaluated.



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">- The evaluation depends on the process of construction of meanings and contents.- Through evaluation the degree of meaningfulness is checked.- Partial assessment activities are considered; it is assumed that more is learned than is grasped.- It is advisable to use a variety of assessment activities since the learning context requires it due to its importance: functionality of learning.- The ability to use learning to construct other meanings is evaluated.- Learners' control and responsibility in carrying out an activity is assessed.- Differential assessment of learning content.



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.

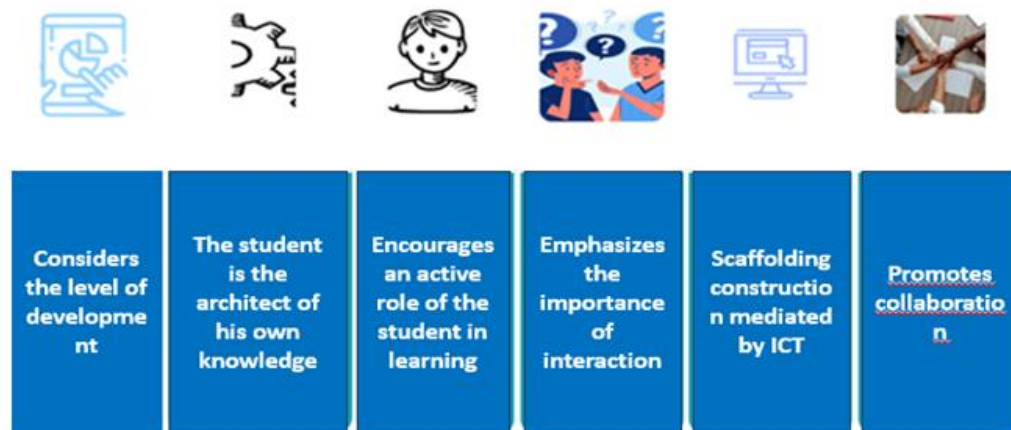
In this aspect, the teacher must carefully consider the needs of his students, observing their conceptual differences, learning rhythms and styles, their inclusion and exceptional abilities. Likewise, as the student becomes more proficient, the teacher will remove the scaffolding so that he/she can develop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

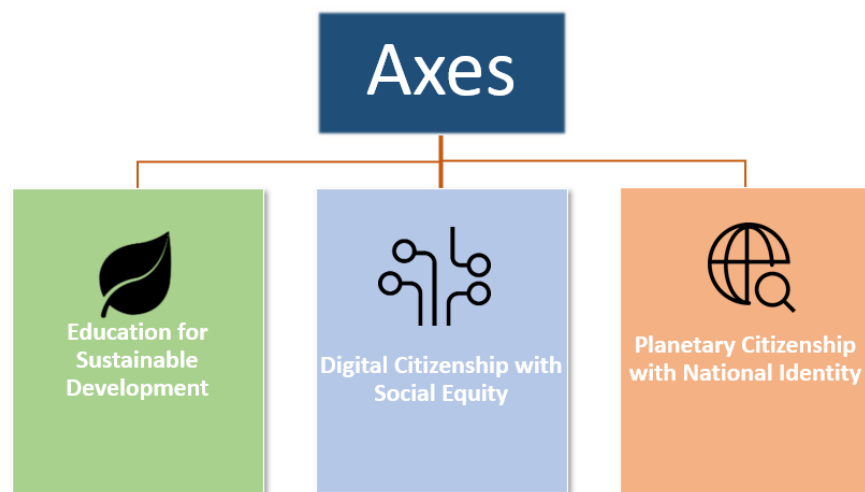
Characteristics of Social Constructivism that support the pedagogical model of TVE.



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
Educational Policies	<ul style="list-style-type: none"> It is based on the epistemological pillars, axes, principles and dimensions established in the current educational policies approved by the CSE. 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. 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.
Curriculum Management	<ul style="list-style-type: none"> 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.



Elements to consider	Characteristics
	<ul style="list-style-type: none"> 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. 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. Promotes the management of teaching human talent, developing the capabilities required to achieve the student's competencies, according to the context.
Administrative Management	<ul style="list-style-type: none"> Promotes the coordination of the actors that make up the National System of Vocational Technical Education and Training. Establishes strategic alliances between the various TVET actors. 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. Promotes the development of training processes for teachers, according to the needs of the context. Propone estrategias pedagógicas centradas en el aprendizaje. Promotes the student to construct knowledge autonomously through their relationship with other collaborators.
Pedagogical Mediation	



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">• Provides and monitors the educational support that the student requires in terms of methodological and evaluation strategies.• Maintains confidentiality regarding the industrial or commercial information to which it has access, during the development of pedagogical activities outside the educational center.• 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.• 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.• Carry out the diagnostic, formative and summative evaluation process.• 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.
Role of the Educational Center	<ul style="list-style-type: none">• Promotes mechanisms for the planning and financing of Professional Technical Education, to have infrastructure, equipment, tools and inputs that facilitate the



Elements to consider

Characteristics

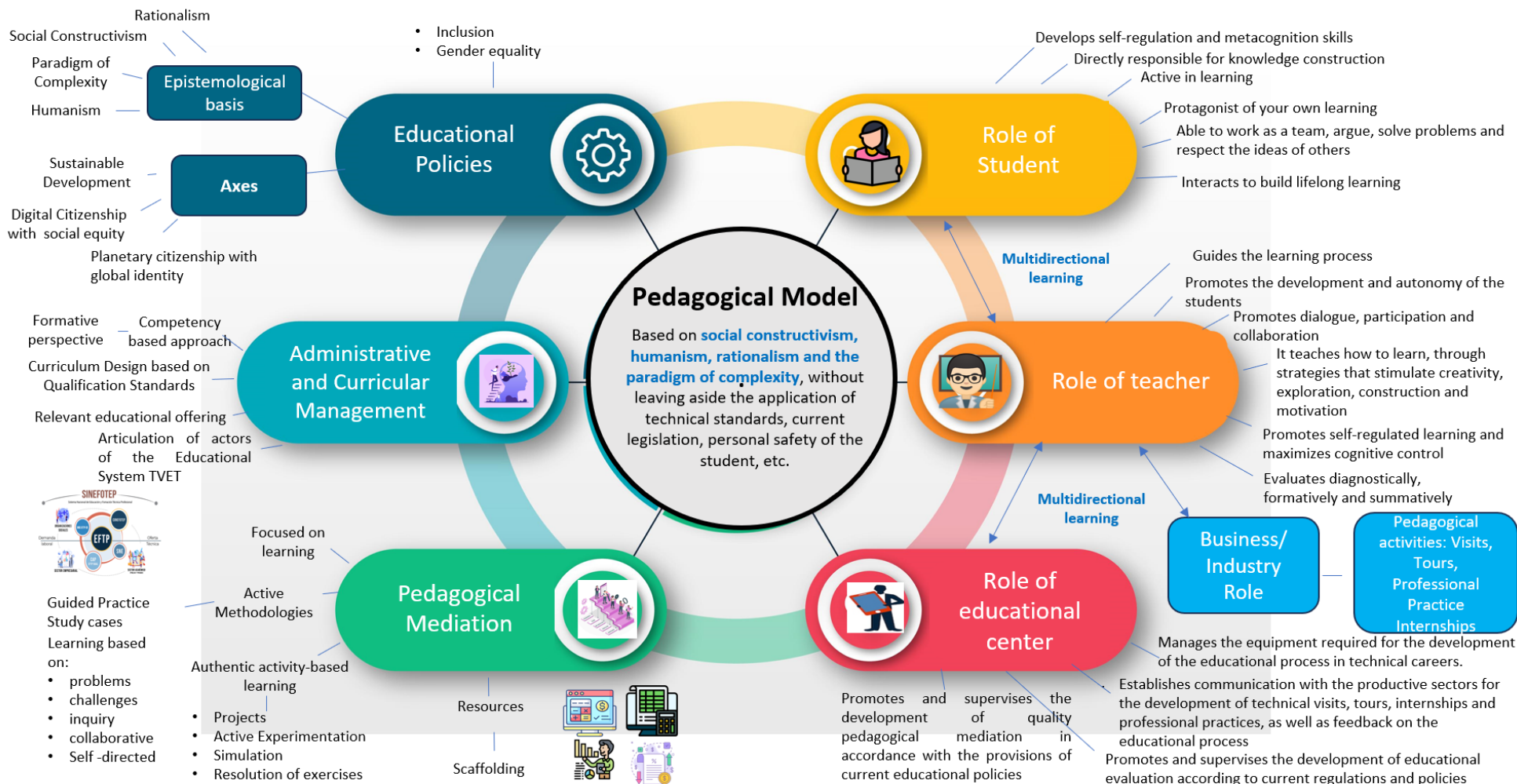
improvement and strengthening of the quality of the educational service and the pedagogical mediation of technical careers, according to the context demands.

- 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.

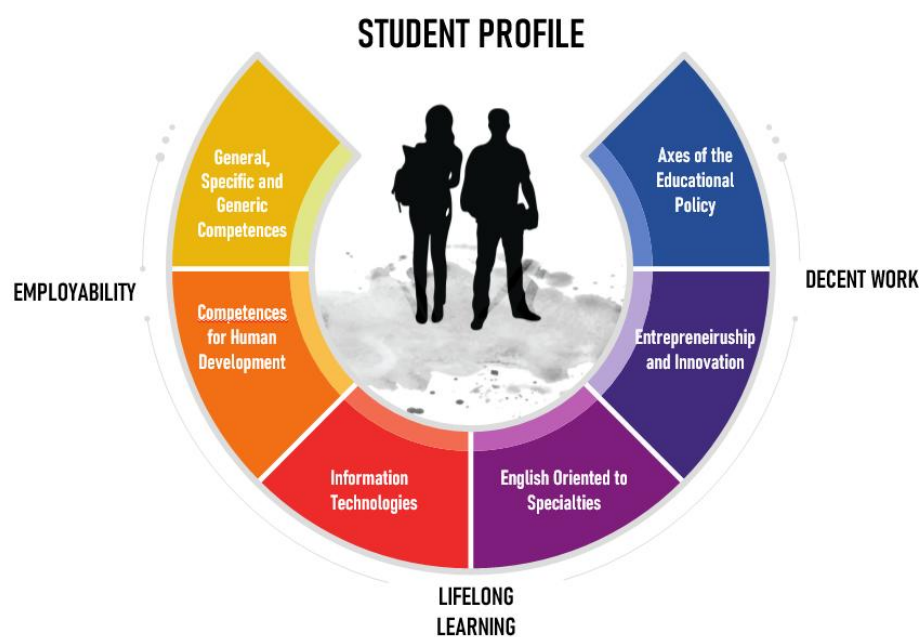
Specific competences have to do with the specific knowledge of each thematic area or discipline. Generic competences constitute part of the command that the student must have on the set of necessary theoretical knowledge that supports the discipline, including cognitive, methodological, technological, 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 ¹ :	Modality:	Detailed Field ² :	Level:
Subject-Area:	Study Unit:		Estimated time:
Competences for human development:		Educational Policy Axis ³ :	
Learning Outcomes	Essential Knowledge	Achievement Indicators ⁴	
1.			
2.			
3.			

¹ Name of the approved Qualification Standard of MNC EFTP CR.

² According to the International Standards Classification of Education (ISCED).

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

⁴ 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

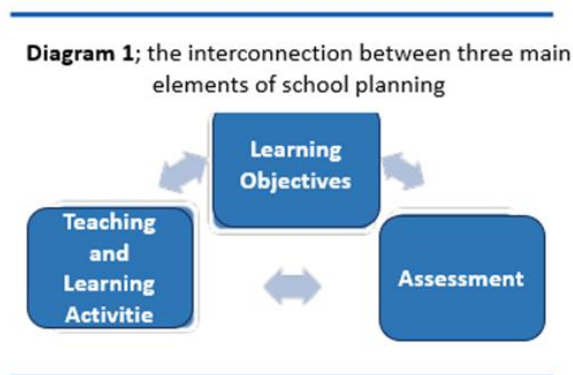
meaning of teaching beyond transmitting content. His conceptual model proposes a different way of delimiting and expressing what is taught, how it is taught, and what is evaluated.

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											
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 ¹ :		
Subject-Area:	Study Unit:	Estimated time:		
Competences for human development:		Educational Policy Axis ² :		
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:				

¹ According to International Standard Classification of Education (ISCED).

² 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 ¹	24	960	24	960	24	600

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

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

Décimo

3. Gestión en tecnologías digitales contables

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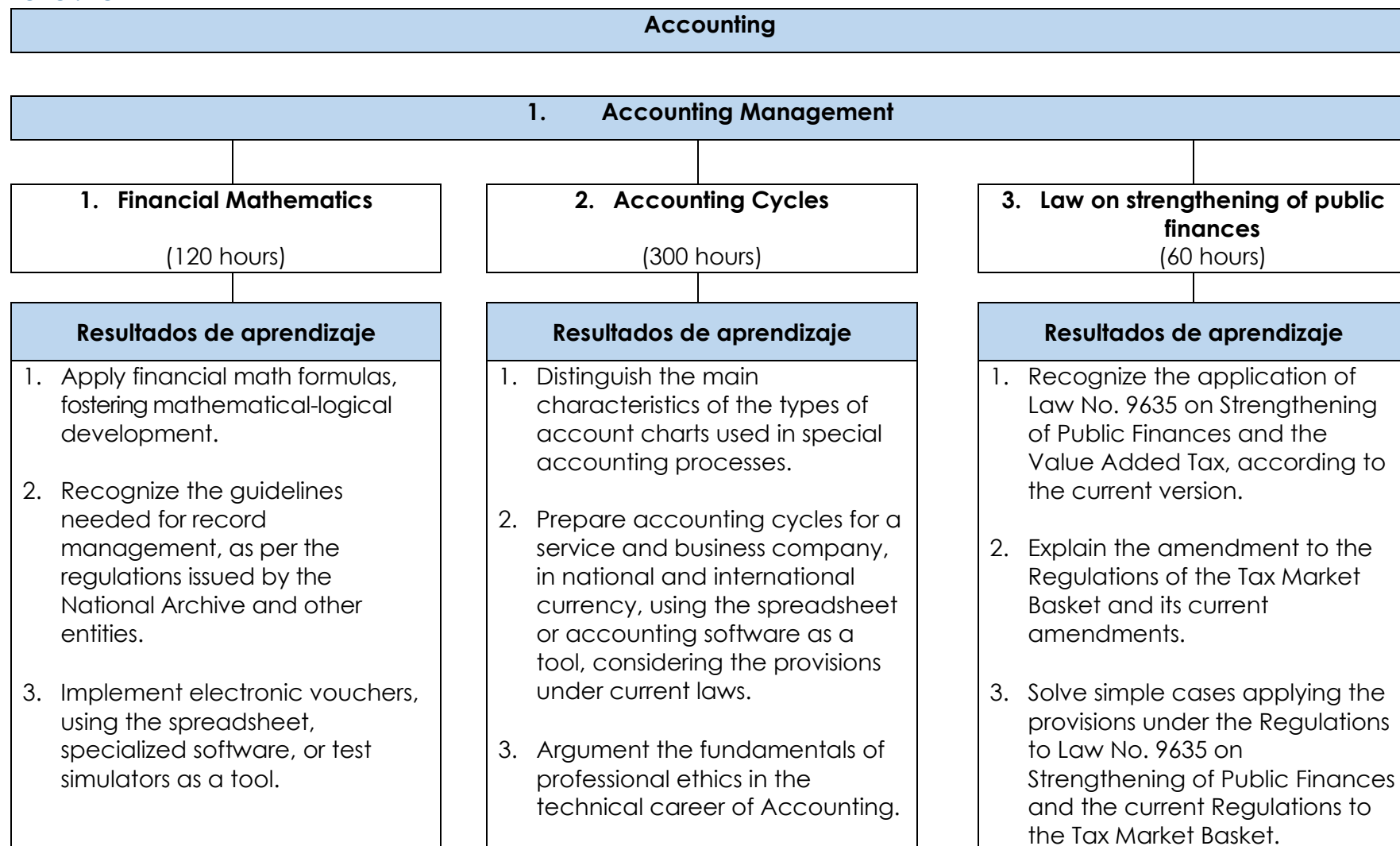
Eleventh

3. Business Management for Accountants

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

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		4. Explain the principles of bioethics 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 financial techniques and legal parameters in project assessment.
3. Use software as a tool for managing business projects.
4. Develop the

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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> <ol style="list-style-type: none"> Plan their lives, considering their competences, resources, and environment, contributing to the development of an entrepreneurial culture. Choose the best strategies to search for information using technologies, in an individual or collaborative way. Assess the social, economic, and environmental impact generated by energy efficiency. 	<ol style="list-style-type: none"> Participate in classroom dynamics fostering creative thinking, using innovation as a basis. Show the principles of digital citizenship with equity, in topics related to gender equity. 	<p>Ministry of Finance on its official website.</p> <ol style="list-style-type: none"> Diagram treasury process for money management through a budget, according to current accounting, business, and banking regulations. Prepare bid documents, as provided under the current Law on Government contracting. Develop negotiation skills in operations related to Small and Medium Enterprises (SME). Strengthen identity as a planetary citizen under the Digital Government Framework. 	<p>negotiation capacity when managing the life- work balance.</p> <ol style="list-style-type: none"> Develop techniques that allow strengthening planetary citizenship with identity.
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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"> Find solutions to current scenarios in the Social Solidary Economy. Implement educational strategies for Sustainable Development, under the framework of interculturality. 	<p>unionism in government decision making.</p> <ol style="list-style-type: none"> Find solutions to scenarios in the labor economy in Costa Rica. Develop educational strategies for Sustainable Development, under the framework of Global Warming. 	<ol style="list-style-type: none"> Find solutions to scenarios present in the auditor's actions. Implement solutions of business security in the matters of Occupational Health. 	<p>national and international currency, according to current accounting regulations.</p> <ol style="list-style-type: none"> Finds solute owns to scenarios present in the country's economy, under the framework of the State of the Nation Program. Promote educational strategies for Sustainable Development, under the Human Rights framework.
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Accounting

2. Costs Management

1. Budget

(96 hours)

Learning Outcomes

1. Explain the budget process and system within planning and control of profits.
2. Prepare the Financial Plan, according to new trends.
3. Prepare the operation budget, according to new trends.
4. Develop decision- making capacity based on administrative information.
5. Develop actions to favor Sustainable Development in

2. Specific Order Costs

(96 hours)

Learning Outcomes

1. Apply accounting elements and principles of product cost to the production process.
2. Prepare the company's production cycle in the system of costs of specific order production, according to current regulations.
3. Calculate variations of the three elements of cost.
4. Suggest actions in public matters to develop the

3. Departamental Continuous Processes Costs

(108 hours)

Learning Outcomes

1. Calculate the unit cost per cost element, based on equivalent production.
2. Prepare entries and reports for cost control per process, according to current regulations.
3. Apply techniques and procedures to solve exercises of cost per process with join and byproducts.
4. Study the principles of Administrative Accounting, as the basis for business decision-



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.



Subject Area

Accounting Management

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Description of the Accounting Management Subject Area

The Accounting Management subject area provides a space for theoretical-practical aspects to be developed during eight hours per week, equivalent to 320 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: Accounting for the elements of the Accounting Equation made up of the asset, liability and equity accounts. As well as, the registration and internal control applied to each item in national and foreign currency. For purposes of this sub-area, foreign currency should be understood as the dollar. The study units of the sub-area are:

Accounting Control of Assets: The programmatic contents of this unit are accounting control of cash, accounts receivable, investments in marketable securities, inventories, marketable securities, deferred assets, intangible assets, lease agreements, property, plant and equipment.

Accounting regulations or rules should be understood as accounting using the International Financial Reporting Standards (IFRS) and Accounting Principles.

Accounting Control of Liabilities: The programmatic contents of this unit are accounting control and payable, sales tax payable, deferred income, short-term notes payable, payroll, work contracts, contingent liabilities, long-term notes payable, mortgages payable, bonds and related legislation on occupational hazards and worker protection. Accounting regulations or rules should be understood as accounting using the International Financial Reporting Standards (IFRS) and Accounting Principles.

Accounting Control of Equity: The programmatic contents of this unit are control of accounting and social capital accounts, surplus account, profit account, dividends, reserves, corporation, common and preferred shares, dividend distribution, treasury shares, internal control applied to equity items. Accounting regulations or rules should be understood as accounting using the International Financial Reporting Standards (IFRS) and Accounting Principles.

To develop 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, SurveyMonkey, 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

- Record the accounts of the General Balance Sheet.
- Post the items of the accounting equation in national and foreign currency.
- Present the Balance Sheet accounts in the financial statements.
- Apply internal control to each of the accounts of the accounting equation.

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

Study units	Weeks	Hours per year
① Accounting Control of Assets	25	200
② Accounting Control of Liabilities	10	80
③ Accounting Control of Equity	5	40
TOTAL	40	320

Specialty¹: Accounting	Modality: Business and Services	Detailed Field²: Accounting and Taxes	Level: Eleventh
Sub-area: Accounting Management	Study Unit: Accounting Control of Assets		Estimated time: 200 hours 25 weeks
Competences for human development: Critical thinking		Educational Policy Axis³: Digital Citizenship with Social Equity	

Learning Outcomes	Essential Knowledge	Achievement Indicator
1. Analyze from accounting the accounts of assets in national and foreign currencies, according to current regulations.	Record asset accounts from the point of view of calculation, registration, and presentation of the account within financial statements (with their footnotes), in national and foreign currency: Cash: <ul style="list-style-type: none"> Cash. <ul style="list-style-type: none"> Petty cash (establishment, replacement and change of the amount), cash counts. Accounts (current, debit, savings). Security systems: (safe boxes, distribution systems, cameras, alarms, policies, vaults). Bank:	<ul style="list-style-type: none"> Explain the theoretical basis of each asset account. Diagram the accounting treatment of each asset account, according to current regulations. Calculate asset accounts (as per the allocated order) prior to their accounting. Record asset accounts, according to current regulations for prevention of money laundering, business and tax, in national and foreign currency. Use the exchange rate, as

¹ Name of the Qualification of the standard for approved by CIIS-MNC EFTP-CR.

² Internacional Standard Classification of Education (ISCED).

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

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>Bank account as a control instrument:</p> <ul style="list-style-type: none"> • Signature cards. • Deposit receipts. • Check. • Bank account statement. • Electronic transfer of funds. • Bank reconciliation. • Review of a bank reconciliation. • Recording transactions resulting from bank reconciliation. <p>Fintech companies:</p> <ul style="list-style-type: none"> • Concept, types, advantages and disadvantages. • Classification of fintechs by activities: • Fintech activity areas. • Fintech distribution. • Expectations and impact of fintechs by activity. • Neobanks. <p>Internal control applied to the cash and bank account.</p> <p>Investments in marketable securities:</p> <p>Company's reasons to invest:</p>	<p>classified by the Central Bank of Costa Rica.</p> <ul style="list-style-type: none"> • Present each asset account in financial statements, according to current regulations, in national and foreign currency. • Use a spreadsheet or specialized software for accounting record of the asset account. • Explain what the purchase function consists of. • Complete documents and forms, as required by each asset account. • Explain what money laundering consists of. • Identify warning signs regarding money laundering and its consequences. • Apply prevention measures in the field of money laundering, related to asset accounts. • Use occupational health

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Debt securities vs common shares. Reasons to invest. Investment classification and report. <p>Accounting for investments in debt securities:</p> <ul style="list-style-type: none"> Purchase of debt securities. Interest income. Availability and maturity. <p>Representation of investments in common shares:</p> <ul style="list-style-type: none"> Shares with less than 20% ownership (cost method). Common shares with 20% or more, but less than 50% ownership (equity method). Common shares with 50% or more ownership (consolidation). <p>Report of debt securities and shares:</p> <ul style="list-style-type: none"> Marketable investments. Investments available for sale. Investments held to maturity. <p>Internal control applied to the</p>	<p>standards in the administrative setting.</p> <ul style="list-style-type: none"> Explain what Law No. 6727 on Occupational Risks consists of, according to current regulations. Explain what the internal control of companies consists of. Apply internal control to asset accounts, according to current audit regulations. Compare accounting methods to record accounts receivable. Define the concept of costs of an asset. Explain forms of exploitation of natural resources. Characterize lease contracts.

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>investment account.</p> <p>Inventories:</p> <ul style="list-style-type: none"> • Concepts, objectives, and purposes of inventories. • Accounting principles applied to inventories (consistency, adequate disclosure, relative importance, accounting conservatism). • Cost of merchandise inventory, through the Permanent Inventory System. • Methods to value inventories (specific identification, FIFO First in First Out, average cost). • Effects of methods to value inventories in financial statements. • Effects of inventory errors on financial statements. • Application of inventory turnover and days of inventory sales to assess business performance. • Inventory cost through the periodic inventory system. • Weighted average method and its relationship with periodic inventory. • Cost of ending inventory: <ul style="list-style-type: none"> • Gross profit method. • Retail sales method. 	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>Purchases:</p> <ul style="list-style-type: none"> • Purchase function (purchasing needs, importance of planning purchases, organization of purchases in the company). <p>Documents and forms used:</p> <ul style="list-style-type: none"> • Internal requisitions of materials. • Contracts with suppliers. • Supplier registration. • Quotes and proformas. • Purchase order. • Invoice. • Inventory valuation method, as required by the Ministry of Finance). • Classification of purchases (property, plant and equipment, supply, raw material). • Organization of stock warehouse (Product – alphabetical). <p>Suitable supplier:</p> <ul style="list-style-type: none"> • Supplier recruitment. • Qualification of the product and the supplier. • Purchase logistics. 	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Re-order point. <p>Inventory adjustments:</p> <ul style="list-style-type: none"> Obsolete Perishable, volatile Missing Theft, loss By valuation and method change <p>Internal control applied to the inventory account.</p> <p>Accounts receivable (Customers) and notes receivable:</p> <ul style="list-style-type: none"> Common types of accounts receivable and recording of credit sales: Types of accounts receivable Registration of credit sales Registration of credit and debit cards. Factoring and pledging of accounts receivable. Accounting record of uncollectible accounts, using the direct cancellation method: 	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> • Direct cancellation method (registration and cancellation of uncollectible accounts). • Account recovery. • Method Limitations. <ul style="list-style-type: none"> • Accounting record of doubtful collection accounts, using the provision method: <ul style="list-style-type: none"> • Recording of expenses for uncollectible accounts through the provision method. • Cancellation of uncollectible accounts. • Recovery of previously canceled accounts. • Estimation and recording of expenses for uncollectible accounts. • Comparison of methods of recording uncollectible accounts. <p>Notes receivable:</p> <ul style="list-style-type: none"> • Identification of the expiration date. • Calculation of interest on a promissory note. 	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Income received from interest and recording notes receivable. Recording of unfulfilled notes receivable. <p>How to use the acid test ratio, turnover of accounts receivable, and days of sales in accounts receivable to determine a company's performance.</p> <p>Internal control applied to accounts and notes receivable.</p> <p>Property, Plant and Equipment:</p> <ul style="list-style-type: none"> Cost of a plant asset: <ul style="list-style-type: none"> Land Buildings. Machinery and equipment. Furniture and fixtures. Global purchase of assets. Capital expenditures and income. Factors in calculating depreciation. Depreciation methods. Partial annual depreciation. Estimated changes in a depreciable asset. 	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Registration of plant assets. Withdrawal and sale of assets. <p>Internal control applied to the property, plant and equipment account.</p> <p>Natural Resources:</p> <ul style="list-style-type: none"> Concept. Acquisition conditions and exploitation forms. Costs incurred in their acquisition. Depletion cost distribution methods. Straight line. Sum of digits. Correction of the depletion rate. Depletion tables. <p>Internal control applied to the Natural Resources account.</p> <p>Advance payments (Insurance premiums, prepaid rentals, prepaid interest, among others)</p> <p>Advance payments in national and foreign currency:</p> <ul style="list-style-type: none"> Concept. 	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Accounting significance of the account. Record. Adjustments. Accounting closing Exchange rate differential. <p>Advance payment to suppliers in national and foreign currency:</p> <ul style="list-style-type: none"> Concept. Record. Adjustments Accounting closing Exchange rate differential. <p>Advance insurance and insurance policies in national and foreign currency:</p> <ul style="list-style-type: none"> Concept Accounting significance of the account Record Adjustment Accounting closing Exchange rate differential. <p>Other advance payments in national and foreign currency:</p>	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Record. Adjustment Accounting closing Exchange rate differential. <p>Unrealizable Expenses:</p> <ul style="list-style-type: none"> Concept. Accounting significance of the account. Record. Adjustment Accounting closing Exchange rate differential. <p>Internal control applied to the advance payment account.</p> <p>Leasing contracts (guarantee deposits):</p> <ul style="list-style-type: none"> Concepts. Accounting importance. Characteristics. <p>Types of leases:</p> <ul style="list-style-type: none"> Operation Capital (Leasing). 	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Financing Option Direct sale. Table of amortization for a lease <p>Accounting record for a lease:</p> <ul style="list-style-type: none"> Operation: <ul style="list-style-type: none"> Lessor. Lessee Capital: <ul style="list-style-type: none"> Lessor. Lessee <p>Internal control applied to the lease account.</p> <p>Intangible assets:</p> <p>Patent rights, Copyrights, Art and Culture Assets, Assets received as payment of debts, Inheritance rights, Adjustments for inflation, Provisions, organization expenses, research and development expenses, among others.</p> <ul style="list-style-type: none"> Concept and accounting importance. 	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Assets under special conditions: Improvements to the leased property. Land for future use (just mention it). Classification of intangible assets (Amortizable and Non amortizable) Accounting methods. As rights (assets). As expenses (expenses). Straight line amortization method. <p>Transactions with intangible assets:</p> <ul style="list-style-type: none"> Acquisition. Capital expenditures. Non-capital disbursements. Leases. Assets renewal. Abandonment and extinction assets. Sale of assets. Change of assets. <p>Methods of Change of Assets:</p> <ul style="list-style-type: none"> Legal. Bonus. 	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Accounting record of all transactions applied to intangible assets. Financial statements and footnotes. <p>Intangible assets in foreign currency:</p> <ul style="list-style-type: none"> Recording and adjustments. Exchange rate differential Financial statements and footnotes. <p>Internal control applied to the intangible assets account.</p> <ul style="list-style-type: none"> Consider the types of laws that could affect the accounting of each account (accounting (IFRS), current business tax laws). Perform calculations in national and foreign currency. Tool for recording accounts: spreadsheet or accounting software. Law No. 6727 on Occupational Risks (current version). Application of occupational 	

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Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>health standards in an office setting.</p> <ul style="list-style-type: none"> • Law No. 8204. Use of prevention in money laundering (current measures). 	
2. Develop critical thinking exercises, as the basis to build analytical	<p>The ecosystems generating Fintechs:</p> <ul style="list-style-type: none"> • An emerging sector consistent with the new financial, technological, and social environment. • Characteristics of the ecosystem. • The Millennials • The generation Z. <p>Fintech Basis: disruptive innovation and customer experience:</p> <ul style="list-style-type: none"> • Disruptive innovation. • Innovation techniques. • Concept of API banking. <p>Crowdfunding:</p> <ul style="list-style-type: none"> • From collaborative economy to collaborative finance. • Concept, origin, advantages and disadvantages, operation. 	<ul style="list-style-type: none"> • Explain what the ecosystem generating fintechs consists of. • Identify the characteristics of each people's generation. • Diagram fintech bases. • Recognize the use of crowdfunding and robo-advisor. • Relate the terms Fintech, Crowdfunding and Robo-Advisor with the Banking System National.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Costs of real estate crowdfunding. Current applicable laws. <p>Robo-advisor:</p> <ul style="list-style-type: none"> Concept and operation. Robo-advisor costs. Advantages and disadvantages. Current legal aspects. 	
3. Determine the impact of robotics on the efficiency and accuracy of inventory management in business environments.	<p>Robotic applications in inventory management:</p> <ul style="list-style-type: none"> Autonomous distribution. Order preparation. Loading and unloading of trucks. Internal transportation of products. Storage of merchandise. <p>Benefits of incorporating robots in inventory processes.</p> <ul style="list-style-type: none"> Operating efficiency. Reduction of labor costs. Improvement in occupational safety. Optimization of storage space. 	<ul style="list-style-type: none"> Recognize robotic applications in inventory management in warehouses. Recognize robotic applications in inventory management in warehouses. Explains the benefits of incorporating robotics in inventory management. Compare the different types of robots used in inventory management.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>Robots used in inventory management.</p> <ul style="list-style-type: none">• Automatic guided vehicle.• Automatic storage and recovery systems.• Collaborative robots or cobots.• Robotic arm.	

Specialty¹: Accounting	Modality: Business and Services	Detailed Field²: Accounting and Taxes	Level: Eleventh
Sub-area: Accounting Management	Study Unit: Accounting control of liabilities		Estimated time: 80 hours 10 weeks
Competences for human development: Self-motivation		Educational Policy Axis³: Strengthening of Planetary Citizenship with National Identity	

Learning Outcomes	Essential Knowledge	Achievement Indicator
1. Analyze from accounting the accounts of liabilities in national and foreign currencies, according to current regulations.	<p>Recording of liability accounts from the point of view of calculation, recording, and presentation of the account within financial statements (with footnotes, if necessary), in national and foreign currency:</p> <ul style="list-style-type: none"> • Accounts payable. • Sales tax payable. • Deferred income. • Short-term notes payable. • Current portion of notes payable in the long term. <p>Payroll:</p> <ul style="list-style-type: none"> • Gross and net salary. • Payroll deductions for withholdings. • Payroll sheet. 	<ul style="list-style-type: none"> • Explain the theoretical basis of each liability account. • Diagram accounting treatment of each liability account, according to current regulations. • Perform calculations of liability accounts (according to the assigned order), prior to accounting.

¹ Name of the Qualification of the standard for approved by CIIS-MNC EFTP-CR.

² Internacional Standard Classification of Education (ISCED).

³ 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"> Record in the employer's payroll ledger. Payroll tax paid by the employer. <p>Employment contracts:</p> <ul style="list-style-type: none"> Elements. Methods of payment for the types of working time. Obligations and prohibitions of employers and workers before the C.C.S.S and the Labor Code (current version). Law on Worker Protection and amendments to the Labor Code (executive summary- current version). Causes resulting in suspension or termination of the employment relationship. Calculation of compensation for termination of the employment relationship with employer's liability. Calculation of payment of vacations and Christmas bonus. Calculation of the single income tax received for professional work performed. Law on Occupational Risk (executive summary - current version). 	



Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>Recording of current liabilities to be estimated:</p> <ul style="list-style-type: none">• Bonus plans.• Pension, health and vacation benefits. <p>Accounting for contingent liabilities:</p> <ul style="list-style-type: none">• Remote.• Reasonably possible.• Probable. <p>Accounting for long-term notes payable and mortgages payable.</p> <p>Bonds:</p> <ul style="list-style-type: none">• Types and prices of bonds.• Current value.• Interest rates on bonds.• Withdrawal of bonds on due date.• Withdrawal of bonds before maturity date. <p>Value of money over time:</p> <ul style="list-style-type: none">• Current value of a single sum.• Current value of an annuity.• Current value of bonds payable.	

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>Contingent liabilities:</p> <p>Advance collection in national and foreign currency</p> <ul style="list-style-type: none"> • Concept. • Record. • Adjustment. • Accounting closing. • Exchange differential. <p>Customer advances (prepaid rentals, prepaid interest) in national and foreign currency.</p> <ul style="list-style-type: none"> • Concept. • Record. • Adjustment. • Accounting closing. • Exchange rate differential. <p>Unrealizable Income:</p> <ul style="list-style-type: none"> • Concept. • Record. • Adjustment. • Accounting closing. • Exchange rate differential. <p>Internal control applied to liability accounts.</p> <ul style="list-style-type: none"> • Consider the types of laws that 	

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>could affect the record of each account (current accounting, commercial, tax laws).</p> <ul style="list-style-type: none"> • Perform calculations in national and foreign currency. • Tool for recording accounts: electronic spreadsheet or accounting software. • Law No 6727 on Occupational Risks (current version). Application of Occupational health standards in an office setting. • Law No. 8204. Use of Prevention in Money Laundering (current measures). 	
2. Apply the principles of discernment and responsibility in the execution of activities related to business debt.	<p>Discernment and responsibility:</p> <ul style="list-style-type: none"> • Concept of discernment. <ul style="list-style-type: none"> • Importance. • Concept of responsibility: <ul style="list-style-type: none"> • Conditions. • Types. 	<ul style="list-style-type: none"> • Explains the importance of executing actions with discernment and responsibility. • Executes activities typical of business debt, assuming the consequences of its actions. • Applies discernment and responsibility as an important part of business decision-making.
3. Assume an active, reflective and constructive role in the local, national and global community, committing to the fulfillment of human rights and values.	<p>Local and global citizenship.</p> <ul style="list-style-type: none"> • Concepts. • Local Community • Human rights. • Universal ethical values. • Functioning of democratic 	<ul style="list-style-type: none"> • Appreciates democracy, citizenship and human rights as fundamental elements of human coexistence.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>societies.</p> <ul style="list-style-type: none"> Challenges of today's world. 	<ul style="list-style-type: none"> Participate effectively in civilian life by staying informed and understanding government processes. Responsibly exercises rights and duties at a local, national, and global level. Analyzes the local and global implications of civic decisions.

Specialty⁴: Accounting	Modality: Business and Services	Detailed Field⁵: Accounting and Taxes	Level: Eleventh
Sub-area: Accounting Management	Study Unit: Accounting control of equity		Estimated time: 40 hours 5 weeks
Competences for human development: Bioethics		Educational Policy Axis⁶: Strengthening of Planetary Citizenship with National Identity	

Learning Outcomes	Essential Knowledge	Achievement Indicator
1. Analyze from accounting the accounts of equity in national and foreign currencies, according to current regulations.	<p>Recording of equity accounts from the point of view of calculation, record, and presentation of the account in financial statements (with footnotes, if necessary), in national and foreign currency:</p> <p>Account definitions:</p> <ul style="list-style-type: none"> • Equity. • Corporate and stock capital accounts. • Surplus account. • Profit accounts. • Dividends. • Reserves. <p>Items that make up the equity section. Stock companies:</p>	<ul style="list-style-type: none"> • Explain the theoretical basis of each equity account. • Diagram accounting treatment of each equity account, according to current regulations. • Perform the calculation of equity accounts (according to the allotted order), prior to their accounting.

⁴ Name of the Qualification of the standard for approved by CIIS-MNC EFTP-CR.

⁵ Internacional Standard Classification of Education (ISCED).

⁶ 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"> • Characteristics of common and preferred shares. • Trial balance after opening. <p>Shares of a company:</p> <ul style="list-style-type: none"> • Accounting procedure for dividends. • Accounting treatment of shares in treasury by purchase and donation. • Equity section of a stock company. • Accounting treatment of distribution of common and preferred dividends and income tax claims. • Opening with common and preferred shares. <p>Internal control applied to the equity account.</p> <ul style="list-style-type: none"> • Consider the types of laws that could affect recording of each account (current accounting, commercial, tax laws). • Perform calculations in national and foreign currency. • Tool for recording accounts: electronic spreadsheet or accounting software. 	

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Law No. 6727 on Occupational Risks (current version). Application of occupational health standards in an office setting. Law No. 8204. Use of Prevention in Money Laundering (current measures). 	
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.	<ul style="list-style-type: none"> Personal and social responsibility: <ul style="list-style-type: none"> Key elements: <ul style="list-style-type: none"> Levels of responsibility. Methodological strategies to promote responsibility. Concept of personal responsibility. 	<ul style="list-style-type: none"> Identify key elements of personal and social responsibility. Contrast personal and social responsibility. Take actions for their own well-being and that of their environment in a responsible and proactive manner.
3. Develop techniques that allow the strengthening of planetary citizenship with identity, within the framework of tax culture and human rights.	<p>Human right and Citizenship:</p> <ul style="list-style-type: none"> Dynamism of human rights. International protection system: <ul style="list-style-type: none"> Inter-American Convention to prevent, punish and eradicate violence against Women "Belem Do Pará". Inter-American Commission on Human Rights. American Commission on Human Rights. 	<ul style="list-style-type: none"> Use the international protection system in solving scenarios related to human rights. Diagram the route for the enforceability of women's human rights at the national level.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> National system for the protection of women's human rights. Route for the enforceability of women's human rights at the national level. Control mechanisms. 	
4. Explain the principles of bioethics present in the technical career of Accounting.	Bioethics <ul style="list-style-type: none"> What is bioethics? What is morality? The Duty: <ul style="list-style-type: none"> Ethical Legal Moral Principles of bioethics 	<ul style="list-style-type: none"> Recognizes what is meant by bioethics. Differentiates between the various duties: ethical, legal, and moral. Explains the principles of bioethics.



Subárea

Gestión Tributaria

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:

Servicios relacionados con inscripciones, donaciones y saldos a favor: con el desarrollo de esta unidad de estudio, el estudiante comprenderá el trámite tributario requerido para realizar la Declaración de inscripción en el Registro Único Tributario, la declaración de modificación de datos en el Registro Único Tributario y la declaración de desinscripción en el Registro Único Tributario. Además, comprenderá los procedimientos tributarios que debe realizar en caso de que la empresa reciba donación o done a otra entidad. En última instancia, conocerá el tratamiento fiscal que se le dan a los saldos a favor.

Servicios relacionados con impuestos de salida: en esta unidad de estudio, los estudiantes, aprenderán a administrar el impuesto de salida, cancelar al fisco el pago de impuesto de salida vía terrestre, vía aérea y el trámite administrativo para realizar el reintegro del trámite cancelado.

Servicios de impuestos sobre traspasos de bienes inmuebles: en esta unidad de estudio, los estudiantes aprenderán sobre el impuesto que grava el traspaso bajo cualquier título de inmuebles; que estén o no inscritos en el Registro Público de la Propiedad; entendiéndose por traspaso todo negocio jurídico por el cual se transfiera, directa o indirectamente, un inmueble, atendiendo a la naturaleza jurídica del negocio respectivo y no a la denominación que a este le hayan dado las partes.

Seguros: con esta unidad de estudio el estudiante aprenderá a contabilizar las operaciones de seguros que se realizan en el país.

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 el 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.
- Contabilizar las operaciones de seguros.

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

Unidades de estudio	Semanas	Horas anuales
① Servicios relacionados con inscripciones, donaciones y saldos a favor	5	20
② Servicios relacionados con impuestos de salida	10	40
③ Servicios de impuestos sobre traspasos de bienes inmuebles	5	20
④ Seguros	20	80
TOTAL	40	160

Especialidad: Accounting	Modalidad: Comercial y Servicios	Campo detallado: Contabilidad e Impuestos	Nivel: Undécimo
Subárea: Gestión tributaria	Unidad de estudio: Servicios relacionados con donaciones, inscripciones y saldos a favor.		Tiempo estimado: 20 horas 5 semanas
Competencias para el desarrollo humano: 6. Compromiso ético		Eje política educativa: Fortalecimiento de una ciudadanía planetaria con identidad nacional	

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
1. Explicar quiénes son los obligados a inscribirse en el Registro Único Tributario, los medios, lugar, formularios, anexos, fundamento legal, declaración tributaria para realizar la inscripción, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.	<p>Registro Único tributario:</p> <ul style="list-style-type: none"> Medios y lugar: ATV, medios alternativos disponibles, plataformas de servicios de las administraciones tributarias. Formularios. Anexos. Fundamento legal. DGT-R-060-2017, Artículos 22 al 27 y 34 al 39 del Reglamento de Procedimientos Tributarios DGT-R-043-2018 (uso obligatorio de ATV). Actualización de datos por impuesto a las personas jurídicas y profesionales liberales vía Internet. Declaración tributaria Manual para confeccionar declaraciones de inscripción y desinscripción. 	<ul style="list-style-type: none"> Explica en qué consiste el Registro Único Tributario, según lo tipifica el sitio web oficial del Ministerio de Hacienda. Confecciona la declaración tributaria para realizar la inscripción, modificaciones y desinscripciones, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> Manual para confeccionar declaraciones de modificación de datos. Hola de detalle información de representante legal, apoderado y otro. Hoja de detalle de información de sucursales, agencias y actividades económicas secundarias. Video paso a paso registro único tributario en ATV. Guía rápida de inscripción, modificación y desinscripción. Infracciones y sanciones. Confección de declaraciones de prueba (uso de simuladores de Hacienda). 	
2. Explicar el contexto, requisitos, plazos, vigencia, fundamento legal, declaración tributaria para donaciones, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.	<p>Donaciones (versión vigente):</p> <ul style="list-style-type: none"> Información general. Requisitos generales y específicos. Plazos. Notas y vigencias. Fundamento legal. DGT-CI-008-2015, DGT-R-025-2016, DGT-R-040-2017 (versiones vigentes). Declaración tributaria. 	<ul style="list-style-type: none"> Reconoce en qué consisten las donaciones, según lo tipifica el sitio web oficial del Ministerio de Hacienda y su relación con la Contabilidad. Confecciona la declaración tributaria para realizar donaciones, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> Autorización de Tributación Directa para las donaciones deducibles al impuesto de renta. Lista de entes autorizados para recibir donaciones deducibles de la renta bruta de los donantes. Registro de instituciones aptas para recibir donaciones (bienes en desuso por parte del estado). Infracciones y sanciones. Confección de declaraciones de prueba (uso de simuladores de Hacienda). 	
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>Devolución de saldos a favor (versión vigente):</p> <ul style="list-style-type: none"> Contexto. Requisitos Formularios. Resoluciones DGT-R-028-2018 (versión vigente). Fundamento legal. Declaración tributaria. Infracciones y sanciones. Confección de declaraciones de prueba (uso de simuladores de Hacienda). 	<ul style="list-style-type: none"> Explica en qué consiste la Devolución de Saldos a favor, según lo tipifica el sitio web oficial del Ministerio de Hacienda. Elabora la declaración tributaria para realizar la devolución de saldos a favor, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.
4. Incentivar el actuar ético y responsable como ciudadano de	<p>Perspectiva de género:</p> <ul style="list-style-type: none"> Patriarcado como forma 	<ul style="list-style-type: none"> Describe qué es la perspectiva de género.

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
la comunidad y el país, desde la perspectiva de género.	<p>de organización social.</p> <ul style="list-style-type: none"> • Atención al círculo de violencia contra las mujeres. • Factores de producción. • Plusvalía. • Economía feminista. • Análisis de coyuntura. • Convención colectiva desde una perspectiva de género. • Historia sindical desde una perspectiva de género. • Liderazgo sindical de la mujer. • Identidades y diversidades del ser humano: • Las identidades y formas de ser del ser humano. • Sexo y género una forma de clasificarlos. • Identidad de género. • Identidades femeninas. • División sexual del trabajo. • Formas de discriminación (sexismo y racismo). • Herramientas para analizar las diversas formas de discriminación. • Interseccionalidad. 	<ul style="list-style-type: none"> • Explica el concepto de Economía Feminista. • Reconoce el papel de liderazgo de la mujer en temas sindicales. • Explica en qué consiste la identidad y diversidad del ser humano. • Usa herramientas para el análisis de las formas de discriminación. • Reconoce el concepto de Interseccionalidad.

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
5. Desarrollar técnicas que permitan el fortalecimiento de la ciudadanía planetaria con identidad.	<p>Guía Metodológica para Fortalecer el Proceso de Revisión y Ajuste de las Estructuras Programáticas del Presupuesto de Costa Rica, en el Marco de la Gestión para Resultados en el Desarrollo (versión vigente):</p> <ul style="list-style-type: none"> • Importancia, uso del presupuesto público. • Relación del presupuesto público con el desarrollo socioeconómico de Costa Rica. • Características principales de la Guía Metodológica para Fortalecer el Proceso de Revisión y Ajuste de las Estructuras Programáticas del Presupuesto de Costa Rica. 	<ul style="list-style-type: none"> • Reconoce la importancia y uso del presupuesto público, en el desarrollo socio económico de un país. • Explica las características principales de la Guía Metodológica para Fortalecer el Proceso de Revisión y Ajuste de las Estructuras Programáticas del Presupuesto de Costa Rica, en el Marco de la Gestión para Resultados en el Desarrollo (versión vigente).

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

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
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.	<p>Impuesto de salida (versión vigente):</p> <ul style="list-style-type: none"> • Forma de pago (vía terrestre). • Centros de pago de puestos fronterizos. • Comprobantes de pago. • Medios de pago autorizados para cancelar el impuesto de salida. • Administración del impuesto. • Personas que deben pagar el impuesto de salida al país. • Formulario de devolución o reintegro del impuesto. • Declaración tributaria. <p>Infracciones y sanciones.</p> <p>Cálculo de los impuestos aduaneros:</p> <ul style="list-style-type: none"> • Artículos de la legislación aduanera y su reglamento: 	<ul style="list-style-type: none"> • Confecciona la declaración tributaria del impuesto de salida por vía terrestre (versión vigente), según lo establecido por el Ministerio de Hacienda, en su sitio web oficial. • Clasifica los Regímenes Aduaneros vigentes, según lo tipifica la Ley General de Aduanas de Costa Rica. • Calcula los costos de la importación y de los mercados locales, según la normativa vigente. • Enlista el nombre de las instituciones involucradas en trámites aduaneros y sus principales funciones ante el

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<p>Ley General de Aduanas vigente (No. 7557).</p> <ul style="list-style-type: none"> • Título I Disposiciones generales. • Título II Sistema Aduanero Nacional. • Título III Auxiliares de la función pública. • Título IV Obligación tributaria aduanera. • Título V Ingreso y salida de personas y mercancías <p>Reglamento a la Ley General de Aduanas (versión vigente).</p> <p>Regímenes aduaneros a los cuales son sometidas las mercancías:</p> <ul style="list-style-type: none"> • La declaración aduanera (generalidades, aceptación de la declaración, rectificación y desistimiento de la declaración). • Verificación. • Autorización del levante. Definitivos de importación y exportación: • Generalidades. • declaración anticipada. 	sector aduanero (versión vigente).

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> Reconocimiento en el procedimiento de exportación definitiva. <p>Modalidades especiales de importación:</p> <ul style="list-style-type: none"> Equipaje. Envíos de socorro. Ingreso o salida de personas fallecidas. Muestras sin valor comercial. Despacho domiciliario industrial. Entrega rápida. Envíos urgentes. Envíos postales. Tiendas libres. Importaciones no comerciales. Regímenes temporales. Tránsito aduanero, interno e internacional. Transporte multimodal. Tránsito por vía marítima o aérea. Transbordo Régimen de depósito fiscal. Servicio de reempaque y distribución del depósito fiscal. Importación y exportación temporal. 	

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> Provisiones a bordo. <p>Regímenes liberatorios aduaneros:</p> <ul style="list-style-type: none"> Zonas francas. Reimportación en el mismo estado. Reimportación de mercancías. <p>Perfeccionamiento:</p> <ul style="list-style-type: none"> Activo. Temporal para el perfeccionamiento pasivo. <p>Régimen devolutivo de derechos.</p> <p>Cálculo de los costos de una importación:</p> <p>Cálculo de los costos en los mercados locales:</p> <ul style="list-style-type: none"> Registro del costo de los materiales adquiridos en mercados locales. <p>Costo de mercado, impuesto de ventas, flete, otros costos.</p> <p>Instituciones involucradas en trámites aduaneros:</p>	

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> • Aduana. • Agencias aduaneras. • Almacén fiscal. • CEMPRO. • Ministerio de Salud. • Ministerio de Hacienda. • Oficina de Tributación Directa. <p>Documentos usados en una importación de materiales:</p> <ul style="list-style-type: none"> • Orden de pedido. • Factura comercial de importación. • Carta de crédito. • conocimiento de embarque. • Documento de registro: factura, flete, póliza de seguros, aranceles, gastos de almacenamiento, facturas de acarreo. • Registro de costos de los materiales adquiridos en mercados locales. • Costos de mercados: impuesto sobre ventas, fletes, otros. 	

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
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>Impuesto de salida (versión vigente):</p> <ul style="list-style-type: none"> • Forma de pago (vía aérea). • Centros de pago de puestos fronterizos. • Comprobantes de pago. • Medios de pago autorizados para cancelar el impuesto de salida. • Administración del impuesto. • Personas que deben pagar el impuesto de salida al país. • Formulario de devolución o reintegro del impuesto. • Declaración tributaria. • Infracciones y sanciones. • Confección de declaraciones de prueba (uso de simuladores de Hacienda). 	<ul style="list-style-type: none"> • Identifica las principales características del impuesto de salida. • Confecciona la declaración tributaria del impuesto de salida por vía aérea, según lo establecido por el Ministerio de Hacienda, en su sitio web oficial.
3. Elaborar la declaración del impuesto a la propiedad de vehículos automotores, aeronaves y embarcaciones, según lo tipificado por el Ministerio de Hacienda, en su sitio web oficial.	<p>Impuesto a la propiedad de vehículos automotores, aeronaves y embarcaciones:</p> <ul style="list-style-type: none"> • Obligados. • Período fiscal. • Valor fiscal del vehículo. • Formulario declaración D-118. • Presentación y pago de impuesto. • Reclamos. 	<ul style="list-style-type: none"> • Explica las principales características del impuesto a la propiedad de vehículos automotores, aeronaves y embarcaciones, según lo tipificado por el Ministerio de Hacienda, en su sitio web oficial. • Confecciona la declaración del impuesto a la propiedad de

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> Requisitos para revisión del valor fiscal. Documentos que deben adjuntarse. Requisitos para solicitud de prescripción. Registro de conductores en la base de datos regional de transportistas (transportes internacionales terrestres). Infracciones y sanciones administrativas. Bluebook. <p>Impuesto a la propiedad de vehículos.</p> <ul style="list-style-type: none"> Marchamo. Resolución DGT-R-56-2016 (versión vigente). D-121 declaración de impuestos de transferencia de vehículos. Infracciones y sanciones administrativas. Confección de declaraciones de prueba (uso de simuladores de Hacienda). 	vehículos automotores, aeronaves y embarcaciones (versión vigente), según lo tipificado por el Ministerio de Hacienda, en su sitio web oficial.
4. Ejercer acciones en forma ética y responsable como ciudadano de la comunidad y el país, en el contexto de Planes y Programas.	<p>Asamblea Legislativa:</p> <ul style="list-style-type: none"> Decretos. Leyes. 	<ul style="list-style-type: none"> Explica cómo se aprueban los decretos, leyes, proyectos en la Asamblea Legislativa. Distingue las principales

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> Proyectos. <p>Plan Nacional de Desarrollo y de Inversión Pública del Bicentenario (versión vigente):</p> <p>Principales características.</p>	<p>características del Plan Nacional de Desarrollo y de Inversión Pública del Bicentenario (versión vigente).</p>
5. Fortalecer una ciudadanía planetaria con identidad, tomando como base el Programa de Bandera Azul.	<p>Bandera Azul Ecológica Costa Rica:</p> <ul style="list-style-type: none"> Significado. Aplicación (requisitos). Categorías. Galardonados. Casos de éxito vigentes. <p>Sitio web oficial.</p>	<ul style="list-style-type: none"> Explica en qué consiste el Programa Bandera Azul Ecológica Costa Rica. Identifica los casos de éxito en el desarrollo del Programa Bandera Azul Ecológica Costa Rica.

Especialidad: Accounting	Modalidad: Comercial y Servicios	Campo detallado: Contabilidad e Impuestos	Nivel: Undécimo
Subárea: Gestión tributaria	Unidad de estudio: Servicios de impuestos sobre los traspasos de bienes inmuebles		Tiempo estimado: 20 horas 5 semanas
Competencias para el desarrollo humano: 6. Compromiso ético		Eje política educativa: Fortalecimiento de una ciudadanía planetaria con identidad nacional	

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
1. Explicar la contextualización, los obligados, el cálculo vigente, casos exceptuados, obligaciones, presentación de declaración tributaria vigentes, pago de impuesto, y fundamento legal de los impuestos sobre el traspaso de bienes inmuebles, según lo establecido por el Ministerio de Hacienda en su sitio web oficial.	<p>Impuesto Bienes Inmuebles:</p> <ul style="list-style-type: none"> Obligados. Casos exceptuados. Cálculo del impuesto. Determinación de la base imponible. Tarifas del impuesto. Declarar y pagar el impuesto. Formulario de la declaración. Cálculo del impuesto. Infracciones y sanciones administrativas. <p>Entidades recaudadoras autorizadas.</p> <ul style="list-style-type: none"> Fundamento Legal. Ley No. 6999. Ley de Traspaso de Bienes Inmuebles. 	<ul style="list-style-type: none"> Explica la contextualización, los obligados, casos exceptuados, fundamento legal y obligaciones del Impuesto de Bienes Inmuebles. Realiza el cálculo, presentación de la declaración tributaria vigente y pago de impuesto de traspaso de bienes inmuebles, según lo establecido por el Ministerio de Hacienda en su sitio web oficial. Enlista el nombre de las instituciones recaudadoras autorizadas del Impuesto de Traspaso de Bienes Inmuebles.

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
2. Resolver casos sobre infracciones, sanciones y reducciones aplicada a los impuestos tipificados por el Ministerio de Hacienda, según la normativa tributaria vigente.	<ul style="list-style-type: none"> • Formas y lugar de cancelación de las sanciones. • Fundamento legal de las sanciones. • Entidades recaudadoras. • Autoliquidación de sanciones por infracción administrativa. • Resuelve casos aplicables a cualquier impuesto. • Declaraciones (versiones vigentes): <ul style="list-style-type: none"> • D-110. Pago de sanciones • D-116. Autoliquidación de sanciones por infracciones administrativas. Uso de instructivo. • D-120. la Declaración Impuesto de Traspaso de Bienes Inmuebles • D-121. Impuesto Sobre la Transferencia de Vehículos Automotores, Aeronaves y Embarcaciones. <p>Confección de declaraciones de prueba (uso de simuladores de Hacienda).</p>	<ul style="list-style-type: none"> • Contrasta las diferencias entre sanción y e infracción. • Resuelve casos sobre infracciones, sanciones y reducciones aplicables a los impuestos establecidos por la normativa tributaria vigente.

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
3. Fortalecer acciones éticas y responsables en el marco del Programa Integral de Educación para el Desarrollo Sostenible y la Gestión Ambiental Institucional-MEP vigente.	<p>Programa Integral de Educación para el Desarrollo Sostenible y la Gestión Ambiental Institucional-MEP (versión vigente):</p> <ul style="list-style-type: none"> Fundamentos. Características. Implicaciones. 	<ul style="list-style-type: none"> Explica en qué consiste el Programa Integral de Educación para el Desarrollo Sostenible y la Gestión Ambiental Institucional-MEP actualizado. Ejerce las acciones de su especialidad en forma ética y responsable como ciudadano de una comunidad y país.
4. Incentivar el actuar como ciudadano planetario con identidad, en el marco de la Industria 4.0.	<p>Industria 4.0 (versión vigente):</p> <ul style="list-style-type: none"> Orígenes. Protagonistas. Desde la digitación hasta la automatización de las fábricas. Flexibilidad de una fábrica y personalización de producción. Nuevas herramientas logísticas. Herramientas de simulación. Una fábrica que economice energía y materias primas. 	<ul style="list-style-type: none"> Menciona la importancia de la Industria 4.0, en el desarrollo económico del país. Enlista las nuevas herramientas de logística y simulación referidas a la Industria 4.0 Explica cómo opera la industria 4.0 o u versión vigente.

Especialidad: Accounting	Modalidad: Comercial y Servicios	Campo detallado: Contabilidad e Impuestos	Nivel: Undécimo
Subárea: Gestión tributaria	Unidad de estudio: Seguros		Tiempo estimado: 80 horas 20 semanas
Competencias para el desarrollo humano: 6. Compromiso ético		Eje política educativa: Fortalecimiento de una ciudadanía planetaria con identidad nacional	

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
1. Explicar el funcionamiento del mercado de seguros en Costa Rica.	<p>Historia de los seguros en Costa Rica:</p> <ul style="list-style-type: none"> • Etapa monopolio. • Etapa competencia. <p>Conceptos Técnicos usados en el mercado de seguros:</p> <ul style="list-style-type: none"> • Aseguradoras. • Sociedades agencias de seguros. • Agente de seguros. • Sociedades corredoras de seguros. • Corredoras de seguros. • Reaseguradoras. • Operadoras auto expedibles. • Proveedor de servicios auxiliares. • Productos. • Riesgo. • Riesgo moral. • Prima de seguros. 	<ul style="list-style-type: none"> • Contrasta las diferencias entre monopolio y competencia. • Diferencia las ramas y líneas de seguros. • Clasifica los tipos de contratos de seguros.

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> • Siniestros. • Póliza de seguros. <p>Tipos de seguros:</p> <ul style="list-style-type: none"> • Ramos y líneas de seguros generales. • Ramos y líneas de seguros personales. <p>Tipos de contratos de seguros:</p> <ul style="list-style-type: none"> • Individuales. • Colectivos. • Auto expedibles. • Contrato tipo. • Contrato paritario o de libre discusión. 	
2. Reconocer consideraciones legales del mercado de seguros costarricenses.	<p>Ley de los Grandes Números en Seguros (versión vigente).</p> <p>Estructura administrativa usada en mercado de seguros:</p> <ul style="list-style-type: none"> • Estructura básica de una aseguradora: <ul style="list-style-type: none"> • Comité de apoya. • Auditoría externa. • Auditoría externa. • Oficial de cumplimiento. 	<ul style="list-style-type: none"> • Explica en qué consiste la Ley de los Grandes Números en Seguros. • Reconoce el funcionamiento del Mercado de Seguros costarricense. • Distingue las principales características de las leyes vigentes relacionadas con temas de seguros.

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> • Función actuarial. • Estructura organizativa de las sociedades corredoras y sociedades agencia. • Grupos conglomerados financieros. <p>Leyes vigentes relacionadas con seguros:</p> <ul style="list-style-type: none"> • Ley reguladora del mercado de seguros No. 8653. • Ley de Contrato de Seguros No. 8956 • Ley del Consumidor No 7472. • Ley sobre estupefacientes No 8204. <p>Ley reguladora del mercado de valores No. 7732.</p> <p>Derechos del consumidor de seguros:</p> <ul style="list-style-type: none"> • Recibir información clara, completa y veraz. • Libre elección. • Respuesta oportuna. • Confidencialidad de la información. 	<ul style="list-style-type: none"> • Distingue en qué consisten los derechos del consumidor de seguros.

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
	<ul style="list-style-type: none"> Designación, revocación o sustitución del beneficiario. Término del contrato en forma anticipada. Servicios de intermediación. Rectificación del contrato. Indisputabilidad. 	
3. Resolver casos de seguros, aplicando fundamentos operativos, técnicos y financieros, según la normativa vigente.	<p>Nomenclatura y clasificación de los seguros:</p> <ul style="list-style-type: none"> Categoría de seguros. <p>Nomenclatura contable específica:</p> <ul style="list-style-type: none"> Catálogo de cuentas. Codificación del catálogo de cuentas. Nomenclatura de cuentas y su descripción. <p>Supervisión del mercado financiero en Costa Rica.</p> <ul style="list-style-type: none"> Estructura organizativa del Consejo Nacional de Supervisión del Sistema Financiero. (CONASSIF). <p>Fundamentos operativos, técnicos y financieros.</p>	<ul style="list-style-type: none"> Resuelve casos de seguros, aplicando los fundamentos operativos, técnicos y financieros (catálogos y nomenclaturas), según la normativa vigente. Explica el procedimiento para supervisar el mercado de seguros costarricense.

Resultados de aprendizaje	Saberes esenciales	Indicador de logro
4. Ejercer acciones en forma ética y responsable como ciudadano de la comunidad y país.	<p>Ley contra el acoso laboral en el sector público y privado – Costa Rica (versión vigente).</p> <ul style="list-style-type: none"> • Uso e implicaciones. • Resumen ejecutivo con la información más relevante a su especialidad. • Uso de la Ley en diferentes escenarios laborales (estudio de casos). • Creación de videos informativos. 	<ul style="list-style-type: none"> • Explica las limitaciones y alcances de la Ley contra el acoso laboral en el sector público y privado – Costa Rica (versión vigente). • Muestra los escenarios laborales donde se debe hacer el uso correcto de la Ley contra el acoso laboral en el sector público y privado – Costa Rica (versión vigente).
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>Documento: “Costa Rica: Análisis del Sistema de Seguros” (versión vigente):</p> <ul style="list-style-type: none"> • Nombre y función de las instituciones costarricenses relacionadas con los seguros. • Método de estafa: Esquema de Ponzi –Funcionamiento del Fraude disfrazado. 	<ul style="list-style-type: none"> • Distingue el nombre y función de las instituciones que operan en Costa Rica y que están relacionadas o los seguros. • Explica cómo opera el fraude disfrazado, según el esquema de Ponzi.



Subject Area

Business Management for Accountants

“Encendamos juntos la luz”

Description of the Business Management for Accountants Subject area

The Subject area of Business Management for Accountants, with 8 hours per week and 320 hours per year, consists of three study units:

Entrepreneurship and Innovation for Accountants: The approach of this study unit is aimed at building an entrepreneurial culture.

Business and Sales Management: In this study unit, students will acquire competences in the development of business and sales activities; for this purpose, students must have not only certain social and communication skills, but also certain knowledge on customer's needs, but, above all, they must know their customers.

Public Management: In this unit of study, students will acquire skills in the development of procurement and supply activities. They will also learn to prepare a bidding document, according to current administrative contracting regulations.

Project Planning and Assessment: When implementing this study unit, students will use a specific software for the project management.

To develop this Sub-area, teachers are recommended to use open source software, secure and free registration sites, all in their current versions or updates, for the pedagogical mediation process: 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 preferred by the teacher or which are user-friendly.

General objectives of this Subject area

- Develop entrepreneurial skills and abilities to start up their own Business Plan.
- Plan and assess projects using a project management system.

Table of Distribution of Study Units of the Business Management for Accountants Subject area

Unidades de estudio	Semanas	Horas anuales
① Entrepreneurship and innovation for accounts	20	160
② Business and Sale Management	6	48
③ Public Management	8	64
④ Project Planning and Assessment	6	48
TOTAL	40	320

Specialty⁷: Accounting	Modality: Business Services and Taxes	Detailed Field⁸: Accounting and Taxes	Level: Eleventh
Sub-area: Business Management for Accountants	Study Unit: Entrepreneurship and Innovation for Accounts	Estimated time: 160 hours 20 weeks	
Competences for human development: Innovation and creativity		Educational Policy Axis⁹: Education for Sustainable Development	

Learning Outcomes	Essential Knowledge	Achievement Indicator
1. Use creative techniques that allow generating innovative business ideas, providing solutions to the needs detected in potential customers.	<p>Entrepreneurship:</p> <ul style="list-style-type: none"> • Definition, characteristics, and importance of fostering an entrepreneurial spirit. • Characteristics of the entrepreneurial culture. • Entrepreneur's skills and responsibilities. • Importance of being an entrepreneur in your life project. • Elements to consider when undertaking a project. <ul style="list-style-type: none"> • Project rationale. • Market research. • Administrative and legal procedures. 	<ul style="list-style-type: none"> • Identify entrepreneur's skills and responsibilities. • Distinguish the elements to consider when undertaking a project. • Explain the productive use of technologies in the generation of business ideas. • Characterize the functioning of the market and its dynamics. • Identify market opportunities according to new trends. • Use tools to collect information

⁷ Name of the Qualification of the standard for approved by CIIS-MNC EFTP-CR.

⁸ Internacional Standard Classification of Education (ISCED).

⁹ 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"> Funding sources. Comprehensive analysis. Productive use of technologies in business. <p>Market:</p> <ul style="list-style-type: none"> Concept. Market performance and innovative trends. Setting analysis. Business opportunities. Social needs. Problems. Tools to detect needs. Market identification and potential customers. <p>The customer as a key element.</p> <p>Generation of business ideas:</p> <ul style="list-style-type: none"> Concept. Sources. Purpose. <ul style="list-style-type: none"> Need for an idea. Response to market needs. Changes in fashion and requirements. Stay ahead of the 	<p>that allows detecting business opportunities.</p> <ul style="list-style-type: none"> Interpret the results obtained based on the market and potential customers. Determine sources for generation of business ideas. Select business ideas using different techniques. Apply creative techniques that provide solutions to the needs detected in potential customers.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>competition.</p> <ul style="list-style-type: none"> Technology. <p>Techniques for generating business ideas:</p> <ul style="list-style-type: none"> Characteristics, utility and benefits. Tools that support the process of selecting the best product. Design of an innovative business idea 	
<p>2. Build business models based on an innovative idea with a differentiating value proposition, using current tools and methodologies.</p>	<p>Business models:</p> <ul style="list-style-type: none"> Concept. Aspects to consider: <ul style="list-style-type: none"> Customers. Channels. Relationship with customers. Important activities. Resources. Allies. Economic and financial structure. <p>Types of current tools and their applicability</p> <ul style="list-style-type: none"> Design Thinking 	<ul style="list-style-type: none"> Distinguish the aspects considered in building a business model. Compare current tools and methodologies to build business models. Use current tools and methodologies to build business models. Design business ideas with a greater chance of success based on the application of current tools and methodologies.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Characteristics. Other current tools. <p>Minimum Viable Product (MVP).</p> <ul style="list-style-type: none"> Concept. Methodology steps, for example Lean Startup. Design of the minimum viable product applying the steps of current methodologies. Validation of the business model. <p>Implementation plan:</p> <ul style="list-style-type: none"> Initial investment. Finance management. Identification of funding sources. Formalization aspects. Brand design. Marketing and sales plan. Impacts: social, environmental and comprehensive health. 	<ul style="list-style-type: none"> Recognize the concept of minimum viable product. Explain the steps for the construction of the minimum viable product according to current methodologies. Design the minimum viable product applying the steps of current methodologies. Identify aspects that must be considered in the implementation of the business model. Distinguish the characteristics of the aspects that must be considered for the implementation of the start-up plan of the business model. Build the business model start-up plan, considering impact mitigation strategies.
3. Execute task in the functional areas in the proposed practice company applying management principles and the elements established in the business plan.	<p>Types of companies:</p> <ul style="list-style-type: none"> Concept, characteristics, advantages and disadvantages: 	<ul style="list-style-type: none"> Compare the types of companies interacting in the national financial and economic system.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>According to the field of activity.</p> <ul style="list-style-type: none"> According to the destination of benefits. According to the legal form. According to capital origin or source. According to size. According to its activity from the point of view of the material used. <p>Business plan:</p> <ul style="list-style-type: none"> Objectives: Goals Business model Market, marketing, technical, economic and financial studies. <p>Structuring the business, according to the business model:</p> <ul style="list-style-type: none"> Legal incorporation. Hiring modalities according to Costa Rican laws. Operating permits and/or patents. Sanitary permits. Registration as an employer with the Ministry of Finance and the Costa Rican Social Security. Product catalog. 	<ul style="list-style-type: none"> Select the type of company for the development of the business model. Identify the elements that make up the business plan. Design the business plan, considering all its elements. Prepare the organizational structure, processes and procedures of the company, based on the business plan and using the customer- oriented approach. Identify the functional areas and tasks that are carried out for the start-up of the business. Use technology in transactions and other activities related to business operations, increasing the company's productivity. Perform educational experiences by simulating a practice business.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Organizational structure of the company using a customer-oriented value chain. Company's units and departments. Business processes and procedures. Associativity, linkages and clusters. <p>Management principles:</p> <ul style="list-style-type: none"> Use of technology as a strategic ally for the company's operation. Labor roles by functional areas. Start-up of the business. <ul style="list-style-type: none"> Commercial transactions. Operations Center. Registration of companies. Bank transactions. Purchase and sale of goods and services among companies. State's purchases. Efficient use of data for decision making. Tax payment. Social costs. Policies and insurance. Business consultancy. 	

Learning Outcomes	Essential Knowledge	Achievement Indicator
4. Plan their lives, considering their competences, resources and environment, contributing to the development of an entrepreneurial culture.	<ul style="list-style-type: none"> Assessment of the company through indicators: Systematization of results. Assessment of achievements. Executive summary of lessons learned. Conclusions. Recommendations. <p>Company Certification:</p> <ul style="list-style-type: none"> Procedure. Review of the scope of the business plan according to indicators. <p>Institutions supporting national entrepreneurship:</p> <ul style="list-style-type: none"> Business incubators and accelerators. Ministry of Economy, Industry and Commerce. Development Banking System. National Public and Private Banking System. INFOCOOP. Other financial operators. <ul style="list-style-type: none"> Supporting institutions. <p>Ongoing learning.</p>	<ul style="list-style-type: none"> Determine the level of achievement according to the indicators proposed for certification. Describe company's results through the review of certification indicators. Systematize the results obtained during the company's operating period, based on the company's certification. Apply the lessons learned throughout personal and professional development, adapting to a changing environment. Examine the action areas and requirements established by supporting institutions for the development and consolidation of an enterprise. Identify the processes required for the formalization of entrepreneurship in supporting institutions. Design the formalization proposal considering the

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Self-learning: <ul style="list-style-type: none"> Concept of learning. What does learning to learn mean? Usefulness of self-learning. Motivation to apply self-learning. Adaptability to new situations. Importance of self-learning in the area of technical training. <p>Competences:</p> <ul style="list-style-type: none"> Specific. For human development. <p>Life plan:</p> <ul style="list-style-type: none"> Concept. Aspects to consider in the preparation of a life plan in the short, medium and long term: Social. Economic. Personal. 	<p>requirements established by the selected supporting institution.</p> <ul style="list-style-type: none"> Identify the specific competences for human development achieved through the educational process and its relationship with the environment. Propose innovative ideas from their own area of technical training, applying their knowledge, skills and abilities as part of the management process of their life plan. Enrich their life project by taking advantage of available learning opportunities, obstacles and skills developed. Become aware of their skills and limitations and put them into practice according to their context. Develop individual and collective strategies to foster the achievement of the proposed goals.

Learning Outcomes	Essential Knowledge	Achievement Indicator
5. Choose the best strategies to search for information through the use of technologies, individually or collaboratively.	<p>Productivity tools:</p> <ul style="list-style-type: none"> • Social media. • Blogs • Wikis. • Specific software. • Office tools. • Other tools that facilitate pedagogical mediation. 	<ul style="list-style-type: none"> • Assess the economic, sociocultural and ethical implications of the use of technologies in the creation of the company. • Apply current technological tools in the market to the operation of your practice company.
6. Assess the social, economic, and environmental impact generated by energy efficiency.	<p>Energy efficiency:</p> <ul style="list-style-type: none"> • National Energy Plan. • Energy efficiency as an opportunity for sustainable development • Planning and coordination for energy efficiency • Energy efficiency of consumer equipment • Culture of energy use • Energy efficiency in supply. • Energy efficiency in macro consumers. • Energy efficiency of the public sector. • Electric rates and energy efficiency. • Distributed generation as an alternative to centralized production. 	<ul style="list-style-type: none"> • Describe the elements of sustainable development and its relationship with energy efficiency. • Distinguish the impact of efficient energy use on the environment and health. • Propose creative actions to mitigate damage to the environment, the company and people, as part of the development of sustainable enterprises related to energy efficiency.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> • Planning of distributed generation. • Distributed generation scheme. • Legal certainty of distributed generation • The electricity generation matrix. • The country's electricity supply. • Situation of electricity prices. • Non-Conventional Renewable Energies (NCRE) • Planning of the energy subsector. • Regional market. • The socio-environmental conflict. • Socio-environmental unrest. • Environmental regulations. • Governance. • Transparency. • Access of the most vulnerable social groups. 	

Specialty¹⁰: Accounting	Modality: Business Services and Taxes	Detailed Field¹¹: Accounting and Taxes	Level: Eleventh
Sub-area: Business Management for Accountants	Study Unit: Business and Sales Management		Estimated time: 48 hours 6 weeks
Competences for human development: Innovation and creativity		Educational Policy Axis¹²: Digital Citizenship with Social Equity	

Learning Outcomes	Essential Knowledge	Achievement Indicator
1. Explain the role of Commercial Law and Commerce Auxiliaries in the country's economy.	<p>Business Law:</p> <ul style="list-style-type: none"> • Concept. • Sources. • Acts. • Subjects. <p>Foundations of International Business Law.</p> <ul style="list-style-type: none"> • Business entities: Limited liability individual company. • Mercantile companies. <p>Doctrinal classification Overall organization:</p>	<ul style="list-style-type: none"> • Recognize the role of Commercial Law and Commercial Auxiliaries in the country's economy. • Classify commerce auxiliaries, according to the current Commercial Code. • Explain from Chapter II to Chapter VII of the current Commercial Code Costa Rica.

¹⁰ Name of the Qualification of the standard for approved by CIIS-MNC EFTP-CR.

¹¹ Internacional Standard Classification of Education (ISCED).

¹² 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"> • Incorporation. Corporate bodies. • Dissolution and liquidation. • Merger and transformation. <p>Classification according to the Commercial Code.</p> <ul style="list-style-type: none"> • Commercial Auxiliaries: • Commission agents. • Sworn brokers. • Factors. • Forwarding agents. • Travel agents. • Representatives of foreign houses. • Shop assistants. <p>Chapter II to Chapter VII of the Costa Rican Commercial Code (current version).</p>	
2. Demonstrate the use of modern effective sales techniques, applicable to all businesses.	<p>Sales Techniques:</p> <ul style="list-style-type: none"> • SPIN method. • SNAP method. • Challenging seller. • Sandler Selling System. • Consultative selling or selling. <p>Closing sales:</p> <ul style="list-style-type: none"> • Porcupine. • Change of price. 	<ul style="list-style-type: none"> • Relate the concept of sales with the accounting cycle. • Use of modern techniques of effective sales.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Alternative. Rebound closing. Description of needs. 	
3. Use the Rules of Protocol and Etiquette, according to the new trends, in an institutional event.	<p>Personal presentation:</p> <ul style="list-style-type: none"> Personal care. Physical appearance. Bearing and posture. Make-up. Attire Accessories Professional style: Self-confidence Assertive communication. Use of a business-suitable watch. Fashion and its relationship with etiquette. <p>Protocol and Etiquette Event:</p> <ul style="list-style-type: none"> Table manners. Utensils according to the menu. Table setting. Table service. Receiving guests. <p>Protocol and Etiquette in a government event:</p> <p>Protocol and etiquette for people with disabilities:</p>	<ul style="list-style-type: none"> Distinguish the characteristics of protocol and etiquette. Apply the Rules of Protocol and Etiquette, in an institutional event. Implement the Rules of Protocol and Etiquette, in an institutional event, taking into consideration Law No. 7600.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> • Wheelchair. • Mobility problems. • With a walking stick. • Elderly people 	
4. Participate in classroom team dynamics that favor creative thinking using innovation as a basis.	<p>Creative thinking: classroom team dynamics</p> <ul style="list-style-type: none"> • Egg Dropping • Post-it Brainstorming • Five Men. • The Longest Path. • Night Reading. • The Strange Expedition. • Outside the Box. • Imagining Yourself. • Ideal Solution. • Incomplete Drawing. • Use of software to generate creative thinking. 	<ul style="list-style-type: none"> • Solve exercises of creative thinking. • Generate creative thinking using technology tools.
5. Show the principles of digital citizenship with equity, on issues related to equity and gender.	<p>Equity and gender.</p> <ul style="list-style-type: none"> • Contextualization (concept, characteristics, history, evolution, problems). • Simulation of equity cases. • Simulation of cases of gender Discrimination. • Convention on the Elimination of All Forms of Discrimination against Women. The longest 	<ul style="list-style-type: none"> • Identify the principles that distinguish gender equity. • Solve cases of equity and gender discrimination, using as a basis the provisions of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW).



Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>path.</p> <p>Political leadership and participation of women:</p> <ul style="list-style-type: none">• Citizenship and democracy of intercultural parity• Political participation of women.• Progress made by women's movements in strengthening political participation.• Empowerment and leadership.• Empowerment and community.	<ul style="list-style-type: none">• Explain the concept of parity participation.• Relate empowerment with leadership and community.

Specialty¹³: Accounting	Modality: Business and Services	Detailed Field¹⁴: Accounting and Taxes	Level: Eleventh
Sub-area: Business Management for Accountants	Study Unit: Public Management		Estimated time: 64 hours 8 weeks
Competences for human development: Negotiating skills		Educational Policy Axis¹⁵: Education for Sustainable Development	

Learning Outcomes	Essential Knowledge	Achievement Indicator
1. Explain the operation of the Integrated Public Procurement System (SICOP), according to current administrative, government and banking contracting regulations, as stipulated on the official website.	<p>Integrated Public Procurement System (SICOP):</p> <ul style="list-style-type: none"> • Concept. • Relationship of SICOP with the Korean model. • Deficiencies and benefits of the model. • Goals. • On-stop window • Standardization. • Single registry of suppliers. • Digital signature • Electronic commerce. • Zero paper model. • Participating institutions. • Interoperation institutions. 	<ul style="list-style-type: none"> • Contrast the main characteristics of the Integrated Public Procurement System (SICOP). • Explain the operation of the Integrated Public Procurement System (SICOP), according to current administrative, government and banking contracting regulations and as per the provisions on the official website.

¹³ Name of the Qualification of the standard for approved by CIIS-MNC EFTP-CR.

¹⁴ Internacional Standard Classification of Education (ISCED).

¹⁵ 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"> • Call centers or assistance request. • Browsing through Website for the catalog of goods and services. • Browsing the Website through the electronic file. • Browsing through the Website through the electronic file. <p>Manuals for:</p> <ul style="list-style-type: none"> • Suppliers. • Institutions. • Entities with SIGAF interface. <p>Regulations of the Integrated Public Procurement System</p>	
2. Identify guidelines issued by National Accounting applied to the public sector, as stipulated by the Ministry of Finance, on its official website.	<p>National Accounting:</p> <ul style="list-style-type: none"> • Goals • Functions. • Relationship with the Ministry of Finance. • Decrees (current versions): <ul style="list-style-type: none"> • 34460-H Accounting Principles for the Public Sector. • 34918-H Adoption and Implementation of IPSAS. 	<ul style="list-style-type: none"> • Recognize the importance of National Accounting for the country. • Distinguish some of the guidelines issued by National Accounting and applied to the public sector, as stipulated by the Ministry of Finance, on its official website.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> 35535-H Regulations for the Organization of DGCN. 35616-H IFRS Public Companies. 39665-H Reform to the Adoption of International Accounting Standards. 41039-H Closing Gaps. Instruction Manual for filling the matrix of works in progress. Guidelines issued in the current year (Ministry of Finance website). 	
3. Diagram treasury processes, for adequate money administration through a budget, according to current accounting, commercial and banking regulations.	<p>Function of Treasury:</p> <ul style="list-style-type: none"> Evolution. Perception of those responsible for treasury. Importance of cash. Financing beyond banks. Generation of treasury reports. Automation of the treasury function as a standard. How liquid resources are generated. Treasury functions. Collection and payment process. Documents (receipt, bank transfers, checks, bill of 	<ul style="list-style-type: none"> Contrast the main characteristics of the treasury. Explain treasury processes, for money management through a budget, according to current accounting, commercial

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>exchange, promissory note).</p> <ul style="list-style-type: none"> Treasury control and services. Record in the logbook: <ul style="list-style-type: none"> Cash register. Accounts receivable. <p>Treasury budget (current version):</p> <ul style="list-style-type: none"> Forecast of payment collection. Measures to balance the treasury budget. 	<p>and banking regulations.</p> <ul style="list-style-type: none"> Prepare the treasury budget, according to current regulations.
4. Prepare bid documents, according to the current Administrative Contracting Law.	<p>Bid documents:</p> <ul style="list-style-type: none"> Concept. Legal framework. Administrative framework. Parts of the bid document. Heading. Clauses. Invariable clauses: General, technical and legal documentation. Evaluation system. Closing. Impact of the document in the final decision and execution of the contract. Inclusion of important aspects for execution in the bid. Common errors in bid document Clarifications and objection resource (correcting forms). 	<ul style="list-style-type: none"> Identify the main characteristics of the bid document. Prepare bid documents, according to the current the Administrative Contracting Law.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Limits to bid. Creation of a simple bidding document. 	
5. Develop negotiating capacity in operations related to small and medium-sized enterprises (SMEs).	<p>Law No. 8262 Law for Strengthening Small and Medium-sized Enterprises (SME) and its amendments in Costa Rica (current version):</p> <ul style="list-style-type: none"> Main features. SME operations 	<ul style="list-style-type: none"> Distinguish the main characteristics of Law No. 8262 Law for Strengthening of Small and Medium-sized Enterprises (SME), and its current amendments. Demonstrate the ability to negotiate in operations of an SME, by solving simple business scenarios.
6. Strengthen the identity of planetary citizen within the framework of the Digital Government.	<p>Digital Government (current version):</p> <ul style="list-style-type: none"> Costa Rica digital strategy. Overview. Initiatives and projects. Summary of implications. Laws and regulations on ICT. Overview and Implications. ICT organization. Digital Government Structure. Intersectoral Commission for Digital Government. Government Technical Secretariat. 	<ul style="list-style-type: none"> Recognize the importance of Digital Government. Explain the reality of the individual as a planetary citizen, within the framework of Digital Government. List the requirements for the development of electronic government.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> • Relevant Digital Organizations. • Methods of data collection and analysis. • IT infrastructure. • State of telecommunications. • State of the information backbone networks. • History of the information backbone submarine cable. • IP information backbone in Costa Rica. • Internet service and implications. • State of the digital government of Costa Rica. • United Nations Survey 2008-2010. • International Telecommunications Union (ITU). • State of customer service (Front Office) in Costa Rica. • Online services. • Citizen commitment. • Government portals. • State of internal administrative services (Back Office) in Costa Rica. • Requirements for electronic government. 	

Specialty¹⁶: Accounting	Modality: Business and Services	Detailed Field¹⁷: Accounting and Taxes	Level: Eleventh
Sub-area: Business Management for Accountants	Study Unit: Project Planning and Assessment		Estimated time: 48 hours 6 weeks
Competences for human development: Negotiating skills		Educational Policy Axis¹⁸: Education for Sustainable Development	

Learning Outcomes	Essential Knowledge	Achievement Indicator
1. Plan a project, according to technical financial and legally established parameters.	<p>Project management:</p> <ul style="list-style-type: none"> • Concept and importance. <p>Financial tools for project evaluation:</p> <ul style="list-style-type: none"> • Net present value (NPV) criteria. • Internal rate of return (IRR) criterion. • IRR versus NPV. • The adjusted NPV and IRR <p>Project management stages: Project planning:</p> <ul style="list-style-type: none"> • Project Manager. • Itemized structure of the work. 	<ul style="list-style-type: none"> • Explain the main features of Project Management. • Calculate the net present value and the internal rate of return to measure the profitability of an individual project, according to current regulations. • Plan the project, according to legally established techniques and parameters. • Interpret the Gantt chart.

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¹⁷ Internacional Standard Classification of Education (ISCED).

¹⁸ Educational Policy "The person: Center of the Educational Process and Transforming Subject of Society".

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>Project schedule:</p> <ul style="list-style-type: none"> • Implications. • Gantt chart. <p>Project control:</p> <ul style="list-style-type: none"> • Implications 	
2. Use financial techniques and legal parameters for project assessment.	<p>Framework of Project Management Techniques:</p> <ul style="list-style-type: none"> • Techniques for Programming and Reviewing Assessment (PERT). • Critical Path Method (CPM). <p>Diagrams of network and their approaches:</p> <ul style="list-style-type: none"> • Activities in the nodes (AEN). • Activities in the arrows (AEF). <p>Project schedule.</p> <ul style="list-style-type: none"> • Time estimation. • Critical path analysis: • Earliest start (IC). • Earliest finish (TC). • Latest start (IL). 	<ul style="list-style-type: none"> • Solve exercises related to diagrams, time rules, and project programming. • Calculate slack times and identify critical paths. • Analyze time estimation graphs. • Explain what trade-off of the cost-time and acceleration of the project consist of.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<ul style="list-style-type: none"> Latest finish (TL). <p>Time rules:</p> <p>Pass forward:</p> <ul style="list-style-type: none"> Earliest start time rule. pass <p>Backwards:</p> <ul style="list-style-type: none"> Latest finish time Rule. Earliest start time rule. <p>Calculation of slack time and identification of critical paths.</p> <p>Time estimates in programming techniques (PERT):</p> <ul style="list-style-type: none"> Optimal duration. Pessimistic duration. Most probable duration. <p>Graphs:</p> <ul style="list-style-type: none"> Beta probability distribution with three time estimates. <p>Formula:</p> <ul style="list-style-type: none"> Expected time of the activity. Dispersion or variance of the 	

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>variability completion time.</p> <ul style="list-style-type: none"> Variance of a project. <p>Probability of finishing the project:</p> <ul style="list-style-type: none"> Calculation of project completion time for a given confidence level. Use of graphs. <p>Trade-offs of cost-time and acceleration of the project.</p> <p>Steps of project acceleration.</p> <p>Criticism to PERT and CPM.</p>	
3. Use software as tools for managing business projects.	<p>Project Management Software.</p> <ul style="list-style-type: none"> Creation of software for project management. Project schedule view. <p>Monitoring of progress and cost management of administrative projects.</p>	<ul style="list-style-type: none"> Use software as a tool for managing business projects. Suggest ways to monitor progress and manage costs of administrative projects.
4. Develop the negotiation capacity when managing the work-life balance.	<p>Work Life Balance:</p> <ul style="list-style-type: none"> Meaning of the Work Life 	<ul style="list-style-type: none"> Recognize the concept and importance of work-life balance and family- friendly

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>Balance for the company.</p> <ul style="list-style-type: none"> • Concept, importance and advantages. • Meaning of family-friendly organization. • Differences between a public company and a private company. • Benefits provided by companies to their workers (vacations, free classes, free accommodation, food vouchers, health insurance, savings funds, sports tournaments, employee discounts, volunteering, entertainment and training spaces, childcare, Christmas bonus, life insurance, disability insurance). • Companies that provide the best special benefits (Typeform, Reebok, Facebook, Google, In-N-Out burger, Bain & Company, Sale Force, Factorial, Spotify (companies may vary based on trends) 	<p>organization.</p> <ul style="list-style-type: none"> • Distinguish the benefits available to workers according to the type of company in which they work. • Identify business benefits in public and private companies.
5. Develop techniques that allow strengthening a planetary citizenship with identity.	<p>Big Data:</p> <ul style="list-style-type: none"> • Aspects of Big Data (volume, speed, variety). • Apache Hadoop. (The core of 	<ul style="list-style-type: none"> • Explain the importance of Big Data, in the context of planetary citizenship with an identity.

Learning Outcomes	Essential Knowledge	Achievement Indicator
	<p>Hadoop programmability, improved data access).</p> <ul style="list-style-type: none"> • Management and development. • Big Data Markets • Hadoop Integrated Systems • Analytical databases. • Big data in the cloud. • Data markets. <p>Business Intelligence (BI):</p> <ul style="list-style-type: none"> • Equip the organization for effective decision making. • Use Business Intelligence. • The source of business intelligence. 	<ul style="list-style-type: none"> • Relate Big Data to statistics. • Analyze the importance of acting with Business Intelligence and relate it to the context of their specialty and the modality to which the specialty belongs. • Exemplify cases of intelligence in business.

Subject Area English Oriented to Bilingual Accounting



“Encendamos juntos la luz”

Description

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 eleventh 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 eleventh 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 Grid and the Curriculum Scope and Sequence, which are detailed later in this section.

Curriculum

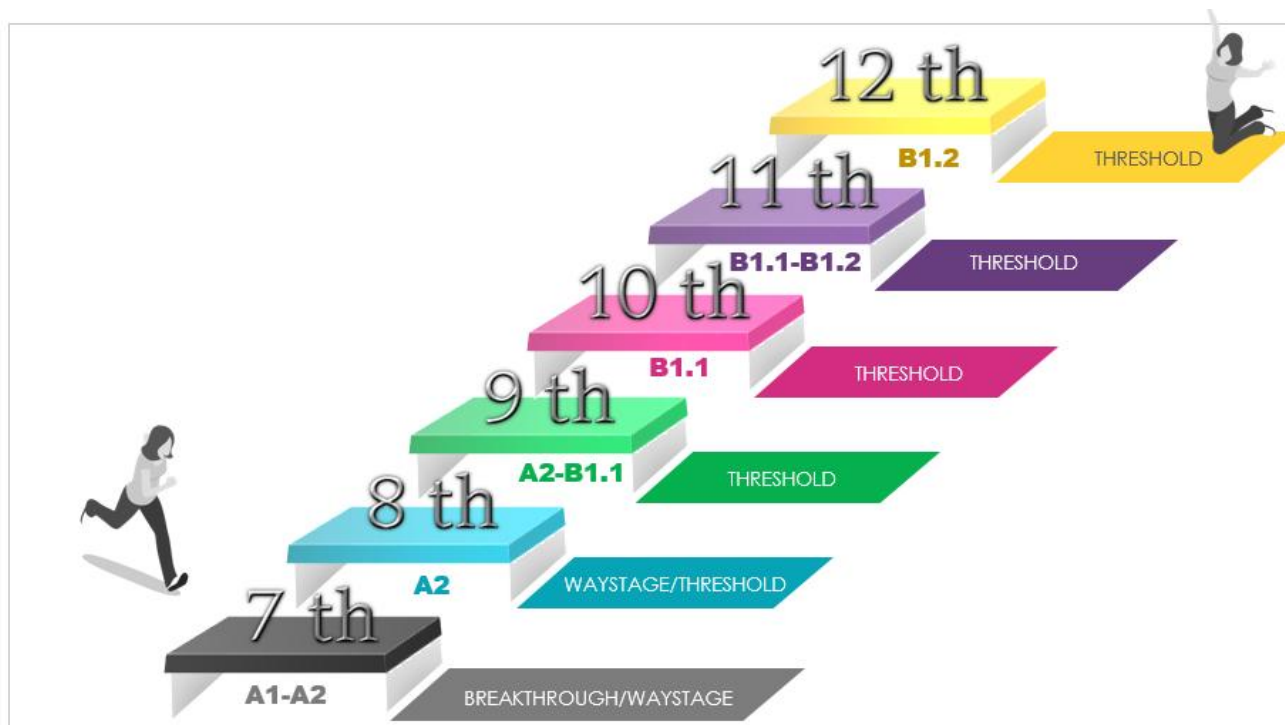
The organization proposed in this Curriculum is closer to real-life language use, which is grounded in interaction in which meaning is co-constructed. Goals are presented under four modes of communication: reception, production, interaction and mediation. (CEFF, 2019 p.30.)

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 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 (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 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 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, "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.

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). 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 Sayınsoy, 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 is 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.

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.

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 eleventh 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.
 - 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
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.

Element	Definition
Oral and Written Comprehension Listening and Reading	What a learner can understand or is able to do when listening and/or reading.
Oral and Written Production Spoken production, Spoken Interaction and Writing Performance Indicator	What a learner can produce in an oral and/or written way. 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: Verb-Action and Condition .
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.
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

Subject Area: English Oriented to Bilingual Accounting		
Level: Tenth		
CEFR Band: B1.1	Scenario 1:	Time: hours
Essential Question:	Theme 1.1:	
Essential Competences:	New Citizenship Axis¹⁹:	

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

¹⁹ 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.

Annual Learning Plan

[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

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:

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:

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, 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

Institution:		CEFR: B1.1	
Teacher:		Level: Tenth	
Subject Area: English Oriented to Bilingual Accounting		Scenario:	Time: hours
Essential Question:		Themes:	
Essential Competences:		New Citizenship Axis²⁰:	
Goals	Task Mediation Activity		Indicators
Essential Competences.	Task Building Process: Pre Task: 1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions as mention Task Rehearsal: 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.		
New Citizenship Axis.			
Oral and Written Comprehension			
Listening:			
Reading:			
Oral and Written Production			
Spoken Interaction			
Spoken Production:			

²⁰ Política Curricular "Educar para la nueva ciudadanía".

Writing	<p>Post Task: 5. Engage learners to meaningful productive tasks based on</p> <p>Assessment: 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	Eleventh Grade (HOURS PER LEVEL)	
	Weekly Hours	Yearly Hours
1. Entrepreneurship	4	48
2. Running a Business	4	44
3. Managing Future Growth	4	68
Total (hours)		160

Curricular Grid English Oriented to Bilingual Accounting

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

Tenth

S.3 Accounting and Financial Reporting

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

S3. Managing Future Growth

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

Curriculum Scope and Sequence

Eleventh Grade

English Oriented to Bilingual Accounting

S1. Entrepreneurship

Business Opportunities
(24 hours)

Creation of a Company for a Living
(24 hours)

Goals

EC/ Propose proactively the needs and opportunities of the market.

NCA/ Offer variety of solutions to current situations in their in their daily routine using technology.

L/ Understand the main points of clear standard speech about the market and its environment in order to identify business opportunities, according to new trends.

R/ Understand the important information in simple and clearly articles in newspapers or magazines about the generation of innovative

Goals

EC/ Employ empowerment as a tool in the development of skills for strengthening his/her performance in the technical field, personal training, and for his/her life plan.

NCA/ Estimate the level of empowerment achieved in entrepreneurship management according to the goals and objectives proposed a living plan.

L/ Follow a lecture or talk about applying the service principles with a customer-oriented approach in the implementation of the business plan, provided the presentation straightforward and clearly structured.

<p>business ideas, providing solutions to the needs detected in potential customers.</p> <p>SI/ Exploit a wide range of simple language to deal with situations likely to arise whilst explaining the characteristics and importance of the entrepreneurship.</p> <p>SI/Enter unprepared into conversation of possible solutions to market needs and opportunities, express personal opinions and exchange information.</p> <p>SP/Reasonably fluently sustain a straightforward description of how to develop the plan for an ongoing proposal for the business model and product launch.</p> <p>SP/Produce familiar sounds and prosodic patterns.</p> <p>W/Work out how to communicate the main points he/she wants to get across of a business model based on an innovative idea using current tools and methodologies.</p> <p>W/Summarize, report and give his/her opinion about accumulated factual information when applying negotiation strategies in the process of validating business proposals with some confidence.</p>	<p>R/Find and understand relevant information about types of companies in official documents to choose the best strategies for information search through the use of technologies individually or collaboratively.</p> <p>SI/Follow clearly articulated speech directed at him/her in a conversation, about the description of the types of companies with which a business can be developed, though will sometimes have to ask for repetition of particular words and phrases.</p> <p>SP/Give straightforward description for job performance in the functional areas that make up the proposed practice company applying the provisions of the business plan.</p> <p>SP/Produce familiar sounds and prosodic patterns.</p> <p>W/Write straightforward connected texts about structuring the business with a customer-oriented approach based on the business plan.</p>
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English Oriented to Bilingual Accounting

S2. Running a Business

Empowerment, Negotiations and
Communication in the Workplace
(20 hours)

Modern Sales Techniques
(24 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/ Follow everyday conversation, with some repetition of particular words and phrases related to internal regulations, labor performance and labor welfare at a company.

R/ Search the internet, or other reliable sources of information, for specific every day or work-

Goals

EC/ Show willingness to work collaboratively to achieve common goals.

NCA/ Integrate techniques to be applied when selling online in order to be part of digital era

L/ Understand the use of information content of the majority of recorded audio material about the use of sales techniques delivered in clear standard speech.

R/ Read newspapers / magazines account of films, books, written for a wider audience and understand the main points regarding the examples and uses of different sales techniques.

Goals	Goals
<p>related material about work environment, employees emotional health and committed employees.</p> <p>SI/ Provide reasons and explanations, to a specific audience about effective listening skills and techniques for handling calls.</p> <p>SP/ Make a short instructional or informational text easier to understand by presenting it as a list of separate points about the call screening, probing and verbal feedback clues with some confidence.</p> <p>SP/ Produce familiar sounds and prosodic patterns.</p> <p>W/ Write a basic description of procedures to negative customer experiences, trying E-mail inboxes.</p>	<p>SI/ Follow what is said about buying online and buying in store, though he/she may occasionally have to ask for repetition or clarification if the other people ´s talk is rapid or extended.</p> <p>SP/ Give simple reasons to justify a viewpoint of retailing and E-tailing with reasonable precision.</p> <p>SP/ Produce familiar sounds and prosodic patterns.</p> <p>W/ Write a brief standard report conveying factual information, stating benefits and disadvantages of different types of modern sales strategies.</p>

English Oriented to Bilingual Accounting

S3. Programming for Data Management

Finance Administration
(24 hours)

Cooperatives and Solidarity
Associations
(24 hours)

Insurance and Pensions
(20 hours)

Goals

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

NCA/ Practice ethical financial management as collaborator of a company in daily tasks.

L/ Follow a straightforward presentation or demonstration with visual support for understanding given explanations about basic principles of public and private administration.

Goals

EC/ Show willingness to work collaboratively to achieve common goals.

NCA/ Contribute with the social, economic and environmental impact generated by the proposed sustainable business projects related to accounting and finance.

L/ Identify key information related to cooperatives and solidarity associations.

R/ Scan through straightforward, factual texts in magazines,

Goals

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

NCA/ Demonstrate actions that promote sustainable development.

L/ Understand straightforward factual information about insurance brokers identifying both general messages and specific details, provided speech is clearly articulated in a generally familiar accent.

<p>R/ Scan several short, simple texts to find specific information about the Costa Rican financial system.</p> <p>SI/ Express belief, opinion, agreement and disagreement politely about the modern view of financial administration.</p> <p>SP/ Make a short instructional or informational text easier to understand by presenting it as a list of separate points about investment management.</p> <p>SP/ Produce familiar sounds and prosodic patterns.</p> <p>W/ Write a short, simple description about the duties of a financial administrator.</p>	<p>brochures, and manuals or in the web about the principles of cooperatives and solidarity associations.</p> <p>SI/ Maintain a conversation or discussion about the future of cooperatives and solidarity associations but may sometimes be difficult to follow when trying to say exactly what he/she would like to.</p> <p>SP/ Develop an argument well enough about benefits and challenges of cooperatives and solidarity associations.</p> <p>SP/ Produce familiar sounds and prosodic patterns.</p> <p>W/ Write a short, simple report about advantages and disadvantages of cooperatives and solidarity associations.</p>	<p>L/ Understand straightforward information about the National Pension System of Costa Rica, provided speech is clearly articulated in a generally familiar accent.</p> <p>R/ Scan longer texts in order to gather information from different parts of the text, or from different manuals in order to fulfill a specific task related to types of insurance contracts as well as their similarities and differences.</p> <p>R/ Recognize when a text provides factual information and seeks to convince readers about determinants of pension systems.</p> <p>SI/ Take part in routine formal discussions which is conducted in clearly articulated speech in the standard form of the language, and which involves the exchange of factual information, about general concepts of insurance theory.</p>
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		<p>SI/ Explain the main points in an idea with reasonable precision about the good governance of pension funds, promotion of stability and security.</p> <p>SP/ Deliver short, rehearsed announcements despite possibly very foreign stress and intonation, are nevertheless clearly intelligible when talking about data management.</p> <p>SP/ Narrate the way taxes and incentives of retirement saving affect public and private sector when they are retired.</p> <p>SP/ Produce sounds and prosodic patterns.</p> <p>W/ Write straightforward, detailed descriptions of different organizations and laws in charge of regulating insurance market.</p> <p>W/ Write very brief report to a standard conventionalised format about pension's labor capitalization fund, ensuring</p>
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		security and transparency or programmed withdrawal of pension.
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Curriculum Design

Subject Area: English Oriented to Bilingual Accounting		
Level: Eleventh		
CEFR Band: B1.1	Scenario 1: Entrepreneurship	Time: 24 hours
Essential Question: How to bring great business opportunities together?	Theme 1: Business Opportunities and Models	
Essential Competences: Proactive attitude	New Citizenship Axis: Digital Citizenship with Social Equity	

Goals	Performance Indicator	Pedagogical Task
Learners can:	The student:	The teacher will:
Propose proactively the needs and opportunities of the market.	<ul style="list-style-type: none"> Explains the importance of having a proactive attitude as an element of professional and job success. Describes the characteristics of a proactive person. Shows proactive behaviors during the development of tasks in their learning process. 	Keep the order and cleanliness in all the tasks executed with a proactive attitude inside and outside the classroom.
Offer variety of solutions to current situations in their daily routine using technology.	<ul style="list-style-type: none"> Participates in different activities, contests or fairs in order to demonstrate the application of new technological devices developed to contribute in our daily lives. 	Organize technology contests or fairs that provide opportunities to showcase projects' results and applications.

Goals		Performance Indicator	Pedagogical Task
Learners can:	The student:	The teacher will:	
Oral and Written Comprehension		Task building process:	
Listening: Understand the main points of clear standard speech about the market and its environment in order to identify business opportunities, according to new trends.	<ul style="list-style-type: none"> Defines entrepreneurship, the characteristics and the importance of being an entrepreneur. Identifies the entrepreneur skills. Recognizes market opportunities according to new trends in order to characterize market performance, market dynamics and potential customers. 	<ol style="list-style-type: none"> Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for concrete actions related to business opportunities and business model. Expose learners to authentic materials to deal with the real world of communication related to business opportunities and business model. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question. Give learners controlled practice in using the target language, vocabulary, structures and functions. 	
Reading: Understand the important information in simple and clearly articles in newspapers or magazines about the generation of innovative business ideas, providing solutions to the needs detected in potential customers.	<ul style="list-style-type: none"> Identifies business ideas and market response. Describes techniques to generate business ideas. Discriminates sources for generating business ideas according to the information read and select business ideas using different techniques. 		
Oral and Written Production			
Spoken Interaction: Exploit a wide range of simple language to deal with situations likely to arise whilst	<ul style="list-style-type: none"> Identifies the benefits of an innovative business idea. 		

Goals	Performance Indicator	Pedagogical Task
Learners can:	The student:	The teacher will:
explaining the characteristics and importance of the entrepreneurship. Enter unprepared into conversation of possible solutions to market needs and opportunities, express personal opinions and exchange information.	<ul style="list-style-type: none"> Provides a basic description of the skills and responsibilities of the entrepreneur and discriminates the elements for undertaking a project. Suggests possible solutions for market needs and opportunities or enhances existing ones with a proactive attitude for an enterprise development. 	<p>5. Engage learners to meaningful productive tasks based on business opportunities and business model.</p> <p>6. Project: integration of activities. It has to be done in class.</p>
<p>Spoken Production: Reasonably fluently sustain a straightforward description of how to develop the plan for an ongoing proposal for the business model and product launch.</p> <p>Produce familiar sounds and prosodic patterns.</p>	<ul style="list-style-type: none"> Describes types of business models. Distinguishes different aspects considered to build a business model. Talks about the aspects that should be considered to start-up a business model with the objective of building the business plan implementation taking into account the impact mitigation strategies. Employs a range of phonological features in the target language by manipulating prosodic 	

Goals	Performance Indicator	Pedagogical Task
Learners can:	The student:	The teacher will:
	features of spoken discourse (e.g. stress, intonation, rhythm) to support the message intended to convey.	
<p>Writing: Work out how to communicate the main points he/she wants to get across of a business model based on an innovative idea using current tools and methodologies.</p> <p>Summarize, report and give his/her opinion about accumulated factual information when applying negotiation strategies in the process of validating business proposals with some confidence.</p>	<ul style="list-style-type: none"> • Designs business ideas with greater chance of success from the application of current tools and methodologies. • Writes negotiation strategies that foster successful agreements during the business proposal validation process and negotiate the execution of viable entrepreneurship proposals. 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p>Functions</p> <p>Defining terms related to generation of innovative business ideas.</p>	<p>Will and Going to for prediction</p> <p>Will and probably</p>	<ul style="list-style-type: none"> • SWOT Analysis: Analysis of the capacities, resources, strategies, competitive 	<p>Pronouncing Final Consonant Clusters</p> <ul style="list-style-type: none"> • Consonant Clusters at the

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p>Describing the characteristics and importance of the entrepreneurship. Distinguishing types of business models.</p> <p>Discourse Markers <i>Additive or Addition</i> Use of connecting words expressing cause, effect, contrast, etc. linkers in sequential past time. for example in addition either....or yet not least nor first and foremost despite firstly besides further furthermore last but not least Next...</p>	<p>The employees will complete their SWOT analysis. They are going to solve many problems in their workplace. Employees will probably solve their conflicts. He will stick to the facts of the problem eventually. The product will be very successful. This product will be promoted by a video marketing.</p> <p>Wh-questions for business meetings</p> <ul style="list-style-type: none"> How will you greet someone ... How do you eat in a business meeting lunch? 	<p>advantages, strengths and weaknesses of the current potential competitors of a company, which is carried out to make decisions.</p> <ul style="list-style-type: none"> Customer Analysis: Analysis of the needs, tastes, preferences, desires, consumption habits, purchasing behaviors, customs, attitudes and other characteristics of the consumers that make up a target market. Advertisement: Message that is sent to the public through advertising means in order to publicize, inform, persuade their purchase, consumption or use, or to remind a product or service. 	<p>beginning of the words.</p> <ul style="list-style-type: none"> Consonant Clusters in the middle of words. Consonant Clusters at the end of words.

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
not only...but also	<ul style="list-style-type: none"> What will you bring to a business lunch? What is meant by working lunch? Which restaurant? Who asks? Which company? Who pays? <p>Simple present The main problem is... The characteristics of the product are... Phrases used to give opinions: In addition to that Another example of this is... It seems to me that... I have the feeling that... First, second and third I'm absolutely convinced that....</p>	<ul style="list-style-type: none"> Customer Service: Attention that a company provides to its customers. When it comes to giving good customer service, it is usually referred to being nice to them, courteous or helpful. Database: Set of data related to a certain aspect of a company that is systematically stored for later use. Benchmarking: A management technique or tool that consists of taking as a model or reference the best aspects or practices of other companies, whether they are direct competitors or belonging to another sector (and, in some 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	Well, if you ask me. You're quite right	<p>cases, other areas of the company), and adapt them to the company by adding improvements and creativity.</p> <ul style="list-style-type: none"> • Electronic Newsletter: Publication regularly distributed by email to people who have previously subscribed. • Quality: Set of properties and characteristics of a product or service to meet consumer expectations for example: the design, the presentation, the aesthetics, the conservation, the durability, the customer service and the after-sales service. • Total Quality: Philosophy, culture or management 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>style where all members of a company seek to improve quality.</p> <ul style="list-style-type: none"> Distribution Channel: Channel or medium through which the products of a company are distributed to where they will be offered or sold to consumers. A distribution channel can be direct (products are sold in a store or own premises), or indirect (use intermediaries, to wholesalers or retailers). Publicity Channel: Examples of an advertising channel are television, radio, newspapers, the Internet, the mail, signs, billboards, posters. Product Lifecycle: Set of stages through which a 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>product passes from its launch to its exit from the market. The stages of the product life cycle are: the introduction, the expansion or growth stage, the maturity stage or stagnation and the stage of decline.</p> <ul style="list-style-type: none"> • Sales closure: Stage of the sales process in which, after having presented the product to the potential customer, the seller induces him to decide on the purchase. • Demand: Total volume in physical or monetary terms of one or more products, which is demanded by a market for a certain period of time. There is a market demand, potential or unsatisfied. 	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none">• Email marketing: Type of marketing that exclusively uses electronic mail to promote a product or service, to maintain contact with a consumer, to create interest for a product or service, or seek customer loyalty.• Strategy: Action that is carried out in order to achieve certain objectives.• Customer Expectations: Expectations that consumers have before buying or acquiring a product or service, and that they obtain due to the product or service advertising, based on previous experiences or	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>comments from other consumers.</p> <ul style="list-style-type: none"> • Loyalty: Act and effect of making a customer become a loyal customer of a brand, product or service. • Focus group: a demographically diverse group of people assembled to participate in a guided discussion about a particular product before it is launched. • Industry: Group of companies that produce similar product. Examples: the textile, the food, the automotive industry. • Product Line: Group of products or related to 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>each other that a company owns.</p> <ul style="list-style-type: none"> • Trademark: Name, term, sign, symbol, design or a combination of these that is assigned to a product, service, company or business in order distinguish it from other products, services, companies or businesses that exist in the market. • Market: Place where buyers and sellers meet to carry out transactions of goods and services. • Advertising: is what a company says about its own product, giving out information for promotional purposes. • Customer Satisfaction: when the consumers have met or exceeded 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>the expectations about a product they have bought or a service they have received.</p> <ul style="list-style-type: none"> • Competitive Advantage: a superior performance that a company could have in some aspect over other companies from the same sector or market, for example: the brand, the customer service, the production process, the technology, the personnel, the infrastructure, the location, the distribution. 	

Subject Area: English Oriented to Bilingual Accounting		
Level: Eleventh		
CEFR Band: B1.2	Scenario 1: Entrepreneurship	Time: 24 hours
Essential Question: How can companies benefit from employee empowerment?	Theme 2: Creation of a Company for a Living	
Essential Competences: Empowerment	New Citizenship Axis: Strengthening of Planetary Citizenship with Identity	

Goals	Performance Indicator	Pedagogical Task
Learners can:	The Student:	The teacher will:
Employ empowerment as a tool in the development of skills for strengthening his/her performance in the technical field, personal training, and for his/her life plan.	<ul style="list-style-type: none"> Defines empowerment to create a company. Describes empowerment skills Explains essential empowerment skills a leader requires to create a company based on the available learning opportunities, obstacles and developed skills. 	Organize collaborative activities designed to promote student empowerment by learning personal and professional development, adapting to a changing environment
Estimate the level of empowerment achieved in entrepreneurship management according to the goals and objectives proposed for a living plan	<ul style="list-style-type: none"> Defines planetary citizenship, characteristics and limitations. Identifies strategies to reach the goals for a living. Describes lessons learned in their personal and professional development, 	Generate class activities to promote the members empowerment by sharing challenges and celebrating achievements together.

Goals Learners can:	Performance Indicator The Student:	Pedagogical Task The teacher will:
	adapting to a changing environment.	
Oral and Written Comprehension		Task Building Process:
Listening: Follow a lecture or talk about applying the service principles with a customer-oriented approach in the implementation of the business plan, provided the presentation straightforward and clearly structured.	<ul style="list-style-type: none"> Defines a business plan, objectives and goals. Distinguishes types of business plans considering the different elements. Distinguishes the difference between attention and customer service to develop your business plan considering the customer as the main axis on which revolves your enterprise. 	<ol style="list-style-type: none"> Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for the implementation of a business plan. Expose learners to authentic materials to deal with the real world of communication related to the creation of a company.
Reading: Find and understand relevant information about types of companies in official documents to choose the best strategies for information search through the use of technologies individually or collaboratively	<ul style="list-style-type: none"> Distinguishes the types of companies with which a business can be developed. Identifies types of companies that can be working in the national and international environment. Describes current technological tools used by companies to increase the business production. 	<ol style="list-style-type: none"> Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question. Give learners-controlled practice in using the target language, vocabulary, structures and functions.
Oral and Written Production		

Goals Learners can:	Performance Indicator The Student:	Pedagogical Task The teacher will:
<p>Spoken Interaction: Follow clearly articulated speech directed at him/her in a conversation, about the description of the types of companies with which a business can be developed, though will sometimes have to ask for repetition of particular words and phrases.</p>	<ul style="list-style-type: none"> Identifies the tasks required to start- up any type of Business Company. Compares the types of companies that interact in the national financial and economic system. Selects the type of company for the development of your favorite business model. 	<p>5. Engage learners to meaningful productive tasks based on the creation of a company.</p> <p>6. Project: integration of activities. It has to be done in class.</p>
<p>Spoken Production: Give straightforward description for job performance in the functional areas to create a simulated company applying the provisions of the business plan.</p> <p>Produce familiar sounds and prosodic patterns.</p>	<ul style="list-style-type: none"> Identifies the business goals for a company. Describes a working model of your company, principles of management and concrete actions related to specific areas of your business. Identifies the functional areas and tasks that are executed for the start up of the business simulation using technology in the transactions to increase the production in the company. Employs a range of phonological features in the target language by manipulating prosodic 	

Goals Learners can:	Performance Indicator The Student:	Pedagogical Task The teacher will:
	features of spoken discourse (e.g. stress, intonation, rhythm) to support the message intended to convey.	
Writing: Write straightforward connected texts about structuring the business with a customer-oriented approach based on the business plan.	<ul style="list-style-type: none"> • Defines the business idea of your preference. • Creates a business plan and refers to the establishment and start-up of the simulated company. • Develops the company's organizational structure, processes and procedures, based on the business plan and using the customer-oriented approach. 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p>Functions Expressing the importance of the implementation of a business plan. Describing the types of companies. Describing challenges related to the implementation of a business plan. Selecting the most appropriate functional areas and tasks to start up a business plan. Describing the necessary company's organizational structure, processes and procedures to create a company.</p> <p>Discourse Markers Informal Spoken Discourse Produces extended stretches of language despite some hesitation and very little repetition. Uses a range of cohesive devices. Right? Really?</p>	<p>Wh- questions What do you think? What's your opinion? Would you like to say something? What do you mean? What are your ideas? What are you trying to say? First of all I'd like to point out Basic prepositions of place with nouns and noun phrases referring to two or more items or entities. The village is between the river and the mountain. She found herself among unfamiliar people.</p> <p>Questions with prepositional verbs and final prepositions. Use "of " with possessive forms to describe possessions or attributes.</p>	<ul style="list-style-type: none"> • Debit: remove an amount of money from a customer's bank account. • Amortization: Repayment or payment of a debt. • Financial Analysis: Analysis of the projection of sales, costs and profits of a new product to determine if these factors meet the objectives of the company. • Personal Guarantee: An individual's legal promise to repay credit issued to a business for which they serve as an executive or partner, it means that if the business becomes unable to repay the debt, the individual assumes personal responsibility for the balance. • Beneficiary: Recipient of the funds of an operation. 	<p>Prosodic Features: Stress Stress within the word.</p> <ol style="list-style-type: none"> Words stressed on the first syllable. Words stressed on the second syllable. Words stressed on the third syllable. Stress in nouns/verbs (Homographs)

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p>Well, anyway...</p> <p>Oh, I know...</p> <p>Yes, I supposed so.</p> <p>I know how you feel.</p> <p>You know. I do not like her either.</p> <p>Tag questions.</p> <p>Use of modals in present</p> <p>Quite</p> <p>Use interrupted utterances</p> <p>a. I think...</p> <p>b. Right</p> <p>c. I can do it.</p>	<ul style="list-style-type: none"> One of John's best ideas. Part of the city's financial center. <p>Possessive pronouns as objects and complements.</p> <ul style="list-style-type: none"> These are ours Let's use theirs. I don't like hers. I gave him his <p>Adverbs of Frequency</p> <p>Always</p> <p>Almost always</p> <p>Usually / Generally</p> <p>Sometimes</p> <p>Often</p> <p>Rarely</p> <p>Seldom</p> <p>Almost never</p> <p>Never</p> <p>Adv. of Frequency + verb</p> <p>I always take selfies with my friends.</p> <p>You often upload pics to your Instagram account.</p>	<ul style="list-style-type: none"> Business Angel: A natural person willing to invest in ventures in the early stages of their development. Credit Rating: Rating, applied to an individual or company, which indicates the credit risk that this individual or company represents. Social Capital: Number of financial resources contributed by the partners to a company. Commission: Amount, normally a percentage, charged by the intermediary for carrying out any financial transaction. Opening Commission: Commission charged at the time of formalizing a financial transaction. 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p>We rarely react to your hashtags on Facebook.</p> <p>To be + Adv. of Frequency</p> <p>I am usually reading your comments on Facebook.</p> <p>We are generally offering promotions on our Web site and Social Media accounts.</p> <p>Past continuous (narrative) (affirmative and negative)</p> <p>When we were dealing with customers, suppliers, we ensured we were operating with honesty and transparency.</p>	<ul style="list-style-type: none"> • Closing and early cancellation commission: Commissions that are paid to cover accounting and documentation activities at the end of the payment of a given loan, either at the agreed maturity or in advance. • Subrogation Commission: Commission charged when substituting the ownership of a right or obligation for another person under the same conditions as the financial transaction. • Availability Commission: Charge, normally quarterly, made on the capital not disposed of in a line of credit. • Cash advance fee is a charge by the bank for using a credit card to obtain cash. 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> • Currency Conversion Fee: is a charge levied by the credit or debit card payment processor or ATM network to convert one currency to another as part of a financial transaction. • Late fee: Amount charged for late payment of a fee for any type of credit. • Maintenance fee: A fee for administrative services provided by an entity such as a bank or a credit card issuer. • Conditions: The particulars by which a financial contract is governed. • Renewable Credit: A credit that allows you to repay and re-borrow variable amounts of money. • Checking Account: The most basic type of bank account. 	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>Deposits typically do not earn interest or earn minimal interest. Funds can be withdrawn by check, debit card, or electronic transfer.</p> <ul style="list-style-type: none">• Saving Account: An account in which the money deposited accrues interest.• Check: Written payment order with money from an account.• Deposit: Amount of money paid to credit institutions for safekeeping and to obtain interest.• Discovered: Situation that occurs when a bank checking account has a debit balance for its holder.• Available: Free balance in a checking or credit account.• Withdrawal: Take money out from an account at an ATM or a bank branch.	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> • Value Date: It is when funds are posted to an account and available for immediate use. • Real Guarantee: Movable and immovable property, intended to reduce non-payment risk in financial operations. • Credit History: Documentation of the financial history of an individual or company that includes income, debts or pending financial commitments and judicial decisions for debts. • Non-payment: Omission, intentional or not, of the amortization of one or more installments of a loan or a credit. • Interest: Amount charged for a loan, usually as a 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>percentage of the total amount.</p> <ul style="list-style-type: none"> • Nominal interest of Banks and savings: It is the annual interest rate stipulated by a bank or savings bank for a financial or credit product. It is the basic price at which they lend the money, or pay it, depending on whether we request it or deposit it. • Preferential Interest: It is the one that financial institutions apply to their best clients. • Financial Intermediaries: Banks, finance companies, insurance companies and other institutions that help finance transactions or insure against risks related to the purchase and sale of goods. • Liquidation: Closing of a transaction and delivery to 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>the investor of the obtained amount as profitability.</p> <ul style="list-style-type: none"> • Liquidity: liquid assets; cash. • Credit limit: Total amount that a customer can spend with a credit card. • Payer: Person who delivers or sends the funds. • Promissory note: a signed document containing a written promise to pay a stated sum to a specified person or the bearer at a specified date or on demand. • Patrimony: Assets: Set of assets and rights that belong to a natural or legal person. • Grace Period: Period of time during which the payment of interest or principal on a pending loan is waived. 	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none">• Goodwill: Profit obtained by whoever sells a title, security or well above the price paid for it.• Principal: Original amount of a loan, not including interest. The principal amount can be reduced by amortizing an amount higher than the amortizable interest on a particular date.• Bankruptcy: Situation that occurs when a company cannot meet its obligations, as a consequence of bearing a liability greater than its assets.• Profitability: Relationship, usually in percentage, between the return provided by the operation and what has been invested in it.• Reserves: Part of the profit of a Company that is not intended to pay dividends or	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>taxes and that is left as the company's own resources to increase its solvency.</p> <ul style="list-style-type: none"> • Credit Insurance: Insurance that pays the outstanding debit balance in case of financial difficulties. • Initial Rate: Special interest rate applied for a specified time when opening a credit or savings account. • Floating Rate: An interest rate that rises or falls based on the base interest rate set by a central or national bank. • Monetary Transaction: Marketing transaction in which goods or services are exchanged for money. • Transactions: Business between two parties that involves at least two things of value, agreed conditions 	

Subject Area: English Oriented to Bilingual Accounting		
Level: Eleventh		
CEFR Band: B1.1	Scenario 2: Running a Business	Time: 20 hours
Essential Question: How do empowerment, negotiations and communication help to improve business performance?	Theme 1: Empowerment, Negotiations and Communication in the Workplace	
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"> Makes an effective selection of procedures and mechanisms to satisfy the modern demands of a Global Community. 	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"> Interacts with other citizens to obtain a determined goal using modern digital tools with responsibility and innovation. 	Facilitate enriching and highly cooperative experiences to empower the students with fair and responsible outcomes.
Oral and Written Comprehension		Task building process:
Listening: Follow everyday conversation, with some repetition of particular words and phrases related to internal regulations, labor performance and labor welfare at a company.	<ul style="list-style-type: none"> Recognizes specific terminology and its meaning related to internal regulations, labor performance and labor welfare at a company. 	<ol style="list-style-type: none"> Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions related to internal

Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
	<ul style="list-style-type: none"> Distinguishes relevant information such as internal regulations, labor performance and labor welfare at a company. Determines the most suitable and efficient examples of internal regulations, labor performance and labor welfare at a company. 	<p>regulations, labor performance and labor welfare at a company..</p> <p>2. Expose learners to authentic materials to deal with the real world of communication related to internal regulations, labor performance and labor welfare at a company.</p>
<p>Reading: Search the internet, or other reliable sources of information, for specific every day or work-related material about work environment, employees emotional health and committed employees.</p>	<ul style="list-style-type: none"> Extracts relevant details about work environment, employees' emotional health and committed employees. Identifies key subject vocabulary in the text related to work environment, employees emotional health and committed employees. 	<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>
Oral and Written Production		
<p>Spoken Interaction: Provide reasons and explanations, to a specific audience about effective listening skills and techniques for handling calls.</p>	<ul style="list-style-type: none"> Uses clear straight forward technical vocabulary to talk about effective listening skills and techniques for handling calls. 	<p>5. Engage learners to meaningful productive tasks based on internal regulations, labor</p>

Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
	<ul style="list-style-type: none"> Describes key details regarding listening skills and handling calls techniques. Formulates strategies to maximize effectiveness from information presented orally or through media. 	<p>performance and labor welfare at a company.</p> <p>6. Project: integration of activities. It has to be done in class.</p>
<p>Spoken Production: Make a short instructional or informational text easier to understand by presenting it as a list of separate points about the call screening, probing and verbal feedback clues with some confidence.</p> <p>Produce familiar sounds and prosodic patterns.</p>	<ul style="list-style-type: none"> Distinguishes the characteristics of call screening and probing considering digital technology improvements. Describes call screening, probing and customer's complaints. Integrates multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, orally) in order to make informed decisions to solve customer's complaints. Employs a range of phonological features in the target language by manipulating prosodic features of spoken discourse (e.g. stress, 	

Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
	intonation, rhythm) to support the message intended to convey.	
Writing: Write a basic description of procedures to negative customer experiences, trying E-mail inboxes.	<ul style="list-style-type: none"> Traces a logical set of procedures for handling customer complaints. Describes negative customer experiences and explain how to solve retail conflicts taking into account grammar, discourse markers and vocabulary studied in this unit related to database design. 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
Functions Describing internal regulations, labor performance and labor welfare at a company. Describing characteristics, work environment, employee's emotional health and committed employees.	Wh-questions in simple past and past Continuous <ul style="list-style-type: none"> How did data analysts model data in the project? How did occupational 	<ul style="list-style-type: none"> Internal Regulations Labor Performance Labor Welfare Work Environment Emotional Health Committed Employees Health Business Culture Measurable Improvements in Productivity Emotional Work Connections. 	Stress within the sentence. a. Words generally stressed in Sentence: Content Words (Nouns, verbs, adjectives,

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p>Developing an argument about effective listening skills and techniques for handling calls. Expressing opinions about call screening, probing and verbal feedback clues Taking initiative in interaction to describe negative customer experiences, trying E-mail inboxes.</p> <p>Discourse Markers</p> <p>Adversative still/nevertheless even though on the other hand however</p> <p>Causal, cause and effect therefore so that so because of since for</p>	<p>health work at the company?</p> <ul style="list-style-type: none"> Whom provided the types of data with normalization? What were you going to present about data analysis? When were the managers going to share the data analysis? Where were you working during early 2000s? <p>Determiners and Quantifiers Adverbs as modifiers A lot Much Any</p>	<ul style="list-style-type: none"> Collaborator Needs Work Absenteeism Values in a company. Mission and Vision in a Company. Values and positive attitudes in an employee. Emotional Intelligence Stress and Psychological health Equity and Gender. Gender Opportunities Rewards Follow-up assignments. Delegation of Functions. Talents Abilities and Competences. Personal Development. Business Incentives Teleworking. Curriculum vitae. Multilingual Professionals. Employee and employer. Occupation and profession. To earn one's living. To run a firm. 	<p>adverbs, and question words).</p> <p>b. Words generally unstressed in sentences:</p> <p>Function Words (articles, prepositions, pronouns, conjunctions, helping verbs).</p>

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
too later as a result, for this reason thus	<p>Hardly/not</p> <ul style="list-style-type: none"> • It didn't hurt very much. • She talked a lot. • I only understood a bit. • There's hardly any money left. • Not many people came. 	<ul style="list-style-type: none"> • Trade. • What do you do for a living? • Worker • Application and application form. • Apprentice, trainee. • Apprenticeship. • CV (curriculum vitae). • Job interview. • Skilled worker. • To apply for a job • Training and training course • vacancy • To give somebody notice, to dismiss somebody. 	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none">• To hand in one's notice, to resign, to quit• Unemployment• Unemployment benefit, dole money• A full-time and a part-time job• Continued payment of wages• Flextime• Pay slip• Salary• To work in shifts• To work overtime• Wage cut• Maximize effectiveness.• Receiving, handling and routing calls.• Short messages and conversations.• Speaking appropriately.• Techniques for handling calls.	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> • Details form text, passages and others. • Taking notes about specifications. • Services mentality. • Customer • Key in the service mentality. • Caller needs. • Verbal feedback clues. • Right information. • Never argue. • Call screening and probing. • Call transfer and holding. • Basic telephone skills. • Handling customer complaints. • The ASAP Technique : (Apologize, Sympathize, Accept, Prepare) • Forbidden phrases. • Communication skills. • Delivering coaching. • Effective coach. • Training, coaching ad counseling. • Skills of effective listening. • Feedback (nonverbal, direct and non-direct). • Rules of customer service. 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> • Business friendly. • Telephone courtesy. • Curt to courteous. • Empathy and apologize. • Emotional leakage. • Professional treatment • Foreign accent. • Voice mail jail. • CARP System, conflict resolution model: (control, acknowledge, refocus, problem-solve). • Negative customer experiences. • Personalized attention. • Customer's complaints examples. <p>Assertive communication.</p>	

Subject Area: English Oriented to Bilingual Accounting		
Level: Eleventh		
CEFR Band: B1.2	Scenario 2: Running a Business	Time: 24 hours
Essential Question: How effective is to retail or E-Tail? Buying online versus buying in store	Theme 2: Modern Sales Techniques	
Essential Competences: Teamwork	New Citizenship Axis: Strengthening of Planetary Citizenship with Identity	

Goals	Performance Indicator	Pedagogical Task
Learners can:	The student:	The teacher will:
Show willingness to work collaboratively to achieve common goals.	<ul style="list-style-type: none"> Follows common objectives depending on the activities that take place in your classroom activities. Expresses the relationships between collaboration and trustfulness during the development of classroom activities. Demonstrates diversity respect for different nationalities, genders, cultures, interests, races, religions, opinions, beliefs and abilities. 	Help the students understand the procedures and characteristics that surround a program.
Integrate techniques to be applied when selling online in order to be part of digital era	<ul style="list-style-type: none"> Recognizes the importance modern sales for the 	Provide examples of modern sales techniques and the impact that it has had in

Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
	<p>Strengthening of Planetary Citizenship</p> <ul style="list-style-type: none"> Gives examples of modern sales techniques and their correlation with planetary citizenship. Explains how modern sales technique contribute to the strengthening of planetary citizenship. 	strengthening the planetary citizenship.
Oral and Written Comprehension		Task-Building Process:
Listening: Understand the use of information content of the majority of recorded audio material about the use of sales techniques delivered in clear standard speech.	<ul style="list-style-type: none"> Identifies modern sales techniques. Defines the use of different types of modern sales techniques. Distinguishes modern sales techniques advantages. 	1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for concrete actions related to modern sales techniques.
Reading: Read newspapers / magazines account of films, books, written for a wider audience and understand the main points regarding the examples and uses of different sales techniques.	<ul style="list-style-type: none"> Identifies the pros and cons of modern sales techniques. Recognizes examples of modern sales techniques. Evaluates critically how modern sales techniques are been used. 	2. Expose learners to authentic materials to deal with communication related to modern sales techniques.
Oral and Written Production		3. Focus on linguistic elements such as functions, discourse

Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
<p>Spoken Interaction: Follow what is said about buying online and buying in store, though he/she may occasionally have to ask for repetition or clarification if the other people's talk is rapid or extended.</p>	<ul style="list-style-type: none"> Identifies details about buying online and buying in store. Discusses the benefits of buying online and buying in store using simple language, grammar accuracy and good pronunciation of new vocabulary. Carries out a simple informal interview to know whether buying online and buying in store could be helpful for customers. 	<p>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> <p>Engage learners to meaningful productive tasks based on modern sales techniques.</p>
<p>Spoken Production: Give simple reasons to justify a viewpoint of retailing and E-tailing with reasonable precision.</p> <p>Produce sounds and prosodic patterns.</p>	<ul style="list-style-type: none"> Gives a simple update on the use retailing and E-tailing. Suggests possible uses of retailing and E-tailing. Justifies a simple point of view on the difference between retailing and E-tailing. Employs a range of phonological features in the target language by manipulating prosodic features of spoken 	<p>5. Project: integration of activities. It has to be done in class.</p>



Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
	discourse (e.g. stress, intonation, rhythm) to support the message intended to convey.	
Writing: Write a brief standard report conveying factual information, stating benefits and disadvantages of different types of modern sales strategies.	<ul style="list-style-type: none">Proposes ideas with relevant examples that facilitate the understanding of the effectiveness, efficiency and disadvantages of modern sales techniques.	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p>Functions Describing the applications of modern sales techniques. Using examples of modern sales techniques for problem solving in a company. Understanding advantages and disadvantages of modern sales techniques. Evaluating the effectiveness and efficiency of modern sales techniques.</p> <p>Discourse Markers Comparison as well as both... and compared to in the same way likewise neither... nor</p> <p>Contrast instead on the other hand however therefore whereas</p>	<p>What about/ how about with verbs in the gerund Phrase with gerund (-ing) What about going out for a drink? Pronoun: Question Words How about calling them? Gerunds and Infinitives: Can make suggestions using "what about/how about" with verbs in the gerund. Can make requests and offers with 'would like to' + verbs in the infinitive. Quantifiers Can use 'some' as a quantifier with count and mass nouns. Can use 'some' and 'any' as quantifiers in negative statements and questions with mass and count nouns. Can use plural countable nouns without an article or quantifier.</p>	<ul style="list-style-type: none"> Sales process. Potential customers. Sales Methods. Sales (Traditional and Online). Art of communication Media (written, oral, online). Sellers. Sales teams. Business growth. Increase in income. SPIN method (situation, problem, implication, need / pay off). Offer and demand. Satisfaction of needs. 	<p>Strees withing the sentence: a. Stress in adjective/noun combination. Example: He sawed a black board. Stress in compound nouns Example: The teacher writes on the blackboard.</p>

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p>Can use 'a few' to refer to quantities with count (countable) nouns.</p> <p>Can use uncountable nouns without an article.</p> <p>Can use 'a lot of/lots of' to refer to quantities.</p> <p>Can use a wide range of quantifiers with countable (count) and uncountable (non-count) nouns.</p> <p>Can use some basic interjections to express understanding, surprise, disappointment, and excitement.</p> <p>Can form questions with prepositional verbs and final prepositions.</p>	<ul style="list-style-type: none"> • SNAP method (simple, invaluable, align, priorities) • Three-party sales (instruct, customize, take charge). • Sandler Sales System. • Sales (consultative or solution). • Online stores. • Online sales. • Sales platforms. • Advantages of online sales (market conditions, costs, audience) • Categories of products sold online. • Types of online transactions. • Types of sellers (successful, illusions, charismatic). 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> • Privacy & Security. • Websites. • International deliveries. • E-commerce. • Electronic payment systems. • Word of Mouth Marketing Power. • Competitors. • Likes, clicks and comments on Facebook. 	

Subject Area: English Oriented to Bilingual Accounting		
Level: Eleventh		
CEFR Band: B1.2	Scenario 3: Managing Future Growth	Time: 24 hours
Essential Question: How would your practice ethical financial management in the workplace?	Theme 3 : Finance Administration	
Essential Competences: Autonomy	New Citizenship Axis: Sustainable Development Education	

Goals	Performance Indicator	Pedagogical Task
Learners can:	The student:	The teacher will:
Assess different technological alternatives and social perspectives to create autonomous common environments.	<ul style="list-style-type: none"> Defines the term autonomy and provide examples. Identifies the most appropriate technology to generate an autonomous interaction between the user and the information. Describes the characteristics of an autonomous person in the fulfillment of their tasks. 	Guide the learning experience toward an independent but analytical framework.
Practice ethical financial management as collaborator of a company in daily tasks.	<ul style="list-style-type: none"> Creates strategies to engage different collaborators in the ethical financial management. 	Formulate and facilitate situations where the learners can identify ethical financial management alternatives to carry out specific tasks.

Goals		Performance Indicator	Pedagogical Task
Learners can:		The student:	The teacher will:
Oral and Written Comprehension			Task Building Process:
Listening: Follow a straightforward presentation or demonstration with visual support for understanding given explanations about basic principles of public and private administration.		<ul style="list-style-type: none"> Distinguishes basic management concepts. Identifies the characteristics of finance administration by gathering information presented through media. Paraphrases the pros and cons of public and private administration. 	<ol style="list-style-type: none"> Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for concrete actions related to finance administration. Expose learners to authentic materials to deal with the real world of communication related to finance administration. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question related to finance administration. Give learners-controlled practice in using the target language, vocabulary, structures and functions. Engage learners to meaningful productive tasks based on finance administration.
Reading: Scan several short, simple texts to find specific information about the Costa Rican financial system.		<ul style="list-style-type: none"> Identifies key subject vocabulary in the text related to financial systems. Extracts relevant details such as concepts, advantages and disadvantages Costa Rican financial system. Distinguishes the duties of the financial systems to its customers. 	
Oral and Written Production			
Spoken Interaction: Express belief, opinion, agreement and disagreement politely about the modern view of financial administration.		<ul style="list-style-type: none"> Starts a conversation explaining the role of financial management in modern world. 	



Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
	<ul style="list-style-type: none"> Talks about financial management importance in our daily life. Participates in conversations about financial administration focused on public funds, government activities, money collected through taxes, citizens' expectations of higher standards of service. 	6. Project: integration of activities. It has to be done in class.
<p>Spoken Production: Make a short instructional or informational text easier to understand by presenting it as a list of separate points about investment management.</p> <p>Produce sounds and prosodic patterns.</p>	<ul style="list-style-type: none"> Describes in detail different types of financial management by reading aloud and recording it. Explains the way investment management considers money to achieve personal and family goals. Makes sentences with sufficient range of vocabulary to vary formulation and avoiding repetition about the time value of money. 	

Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
	<ul style="list-style-type: none"> Employs a range of phonological features in the target language by manipulating prosodic features of spoken discourse (e.g. stress, intonation, rhythm) to support the message intended to convey. 	
Writing: Write a short, simple description about the duties of a financial administrator.	<ul style="list-style-type: none"> Recognizes the duties of a financial administrator. Writes about the skills needed to be a financial administrator. 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
Functions Managing interaction (interrupting, changing topic, resuming or continuing) Describing the concept of financial administration.	<i>Comparative and superlative:</i> Relational databases are more structured than non-relational databases. Relational databases are the best for structured data because data is	Financial asset: A financial asset is a liquid asset that gets its value from a contractual right or ownership claim. Cash, stocks, bonds, mutual funds, and bank deposits are all are examples of financial assets. Unlike land, property, commodities, or other tangible physical assets, financial assets do not necessarily have inherent physical worth or	Rhythm: a. Contractions / Full form Example: I'll / I will

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p>Expressing opinions about the implications of modern financial administration.</p> <p>Talking about investment management.</p> <p>Describing the importance of Costa Rican financial system.</p> <p><i>Discourse Markers</i></p> <p><i>Time</i></p> <p>afterward at the same time immediately in the meantime later after that finally at last</p>	<p>modeled well by the table model.</p> <p>The biggest different between relational and nonrelational databases is the type of data structure they use.</p> <p>Relational databases as nonrelational databases store data.</p> <p><i>Modals Auxiliaries</i></p> <p>Must, Could, Should, Would, Had better, Will, Can, Shall....</p> <p><i>Obligation, request, offers and permission and negative forms.</i></p> <ul style="list-style-type: none"> He mustn't come here again. 	<p>even a physical form. Rather, their value reflects factors of supply and demand in the marketplace in which they trade, as well as the degree of risk they carry.</p> <p>Financial intermediary: A financial intermediary is an entity that acts as the middleman between two parties in a financial transaction, such as a commercial bank, investment bank, mutual fund, or pension fund. Financial intermediaries offer a number of benefits to the average consumer, including safety, liquidity, and economies of scale involved in banking and asset management.</p> <p>Financial market: Financial markets refer broadly to any marketplace where the trading of securities occurs, including the stock market, bond market, and derivatives market, among others. Financial markets are vital to the smooth operation of capitalist economies.</p>	<p>b. Blending and Word Reductions</p> <p>Examples: "How are you?" is often pronounced "howaryou"</p>

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<ul style="list-style-type: none"> • We should analyze.... • The product would be.... • Consumers could • The team must 	<p>Primary markets: A primary market is a source of new securities. Often on an exchange, it's where companies, governments, and other groups go to obtain financing through debt-based or equity-based securities. Primary markets are facilitated by underwriting groups consisting of investment banks that set a beginning price range for a given security and oversee its sale to investors.</p> <p>Secondary markets: Once the initial sale is complete, further trading is conducted on the secondary market where the bulk of exchange trading occurs each day. The secondary market is where investors buy and sell securities. Trades take place between other investors and traders rather than from the companies that issue the securities. People typically associate the secondary market with the stock market.</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>Money markets: The money market refers to trading in very short-term debt investments. At the wholesale level, it involves large-volume trades between institutions and traders. At the retail level, it includes money market mutual funds bought by individual investors and money market accounts opened by bank customers. In all of these cases, the money market is characterized by a high degree of safety and relatively low rates of return.</p> <p>Stockbrokers: A person who buys and sells securities on a stock exchange on behalf of clients.</p> <p>Stock exchange: A market in which securities are bought and sold.</p> <p>Stock market stalls: Stalling involves a day of rising volume on the market (or within 95% of the previous day's trade) without much price progress.</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>Emitters: Emitters of bond issues are state institutions and companies. Bonds are typically emitted in order to obtain financial resources for investments or to gain liquidity. In contrast to share issues, the buyers of the issued bonds do not secure the right to a share in the profits.</p> <p>Investors: A person or organization that puts money into financial plans, property, etc. with the expectation of achieving a profit.</p> <p>Central Bank: A national bank that provides financial and banking services for its country's government and commercial banking system, as well as implementing the government's monetary policy and issuing currency.</p> <p>Financial system: A financial system is a set of institutions, such as banks, insurance companies, and stock exchanges that permit the exchange of funds. Financial systems exist on regional, and</p>	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>global levels. Borrowers, lenders, and investors exchange current funds to finance projects, either for consumption or productive investments, and to pursue a return on their financial assets. The financial system also includes sets of rules and practices that borrowers and lenders use to decide which projects get financed, who finances projects, and terms of financial deals.</p> <p>General superintendent: General superintendent is the official in-charge of the administration of the institution and shall include any other person/successor whom the administration shall appoint on its behalf.</p> <p>Commercial banks: A bank that offers services to the general public and to companies.</p> <p>Private banks: Private banks provide personalized financial services and products offered to</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>individual clients of a retail bank or other financial institution. They include a wide range of wealth management services, all provided under one roof.</p> <p>Non-bank financial companies: Non-bank financial companies (NBFCs) are entities that provide bank-like financial services but don't hold a banking license and are unregulated.</p> <p>Cooperatives of saving and credit: This is a type of financial institution whose members are people having the same occupation or are living in the same community. Its purpose is to promote savings among members and provide loan funds for productive investment.</p> <p>Costa Rican financial system: The Costa Rican financial system is composed of two state-owned commercial banks, 11 private commercial banks, one workers' bank, one state-owned mortgage</p>	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>bank, two mutual housing finance companies, five non-bank finance companies, 25 savings and loans, and two entities engaged in money exchange and transfer, all under supervision of the Superintendence of Financial Entities SUGEF, which is in turn a semi-autonomous unit of the Central Bank. In addition, both state and private commercial banks and the state insurance company run a number of investment and retirement funds or trusts.</p> <p>Time Value of Money: Refers to the concept that money available at the present time is worth more than the identical sum in the future due to its potential earning capacity.</p> <p>Line of credit</p> <p>Interest payment</p> <p>Credit renewal</p> <p>Debt</p> <p>Time period</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		Transfer of ownership Value Economic activity Debtor Credit Warranty type Securities Escrow Short-term Medium-term Long-term Fixed interest rate Variable interest rate Current operation Expired operation Judicial recovery Private bank Public bank Mutual savings Currency	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>Colons</p> <p>Euros</p> <p>Physical person</p> <p>Legal person</p> <p>Credit card.</p> <p>Direct credit</p> <p>Invoice discount.</p> <p>Financial lease</p> <p>Operating lease</p> <p>Back-to-back operation</p> <p>Bank overdraft.</p> <p>Electronic money</p> <p>Online money</p> <p>Offline money</p> <p>Electronic check</p> <p>Electronic documents</p> <p>Electronic card</p> <p>Debit card.</p> <p>Smart cards</p> <p>Magnetic strip</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		Disposable smart cards Reloadable smart cards Electronic wallet Cardholder Credit limit. Account status. Principle balance Current interest rate Issuing entity Current interest Current interest for the period Interest on arrears Minimum payment Cash payment. Credit regulations. Payment capacity Guarantees Minimum requirements Credit card application. Debit card application.	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		Investment funds Economic sector Business sector Investment trust Administration trust Settlor Trust Trustee or beneficiary Public trust Cash flow statement Operating activities Investment activities Financial activities Statement of changes in financial position Working capital Current assets Cash needs. Minimum cash required. Cash management.	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>Inventory management.</p> <p>Accounts receivable management</p> <p>Accounts payable management</p> <p>Short-term financing sources</p> <p>Accounts receivable factoring</p> <p>Statement of changes in financial position based on working capital.</p> <p>Sources of resources or funds</p> <p>Application of resources or funds</p> <p>Non-current assets</p> <p>Long-term liabilities</p> <p>Stockholders' equity</p>	

Subject Area: English Oriented to Bilingual Accounting		
Level: Eleventh		
CEFR Band: B1.2	Scenario 3: Managing Future Growth	Time: 24 hours
Essential Question: How cooperatives and solidarity associations for an organization?	Theme 2: Cooperatives and Solidarity Associations	
Essential Competences: 10. Teamwork	New Citizenship Axis: Sustainable Development Education	

Goals	Performance Indicator	Pedagogical Task
Learners can:	The student:	The teacher will:
Show willingness to work collaboratively to achieve common goals.	<ul style="list-style-type: none"> Follows common objectives depending on the activities that take place in your classroom activities. Expresses the relationships between collaboration and truthfulness during the development of classroom activities. Demonstrates diversity respect toward different nationalities, genders, cultures, interests, races, religions, opinions, beliefs and abilities. 	Synthesizing the students' participation, encouraging them to state the most relevant features and capabilities of teamwork such as: adaptability and flexible mindset, decision making, empathy, leadership.
Contribute with the social, economic and environmental impact generated by the proposed sustainable business	<ul style="list-style-type: none"> Discriminates the impact on the environment and people's health from the 	Create scenarios about social, economic and environmental impact where financial projects play a relevant role.

Goals	Performance Indicator	Pedagogical Task
Learners can:	The student:	The teacher will:
projects related to accounting and finance	<p>development of new businesses.</p> <ul style="list-style-type: none"> Proposes creative actions to mitigate damage to the environment as part of sustainable development. 	
Oral and Written Comprehension		Task-Building Process:
<p>Listening: Identify key information related to cooperatives and solidarity associations.</p>	<ul style="list-style-type: none"> Defines the importance of cooperatives and solidarity associations. Identifies the advantages of cooperatives and solidarity associations. Recognizes the common types of cooperatives and solidarity associations. 	<ol style="list-style-type: none"> Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for concrete actions related to cooperatives and solidarity associations. Expose learners to authentic materials to deal with the real world of communication related to cooperatives and solidarity associations. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over cooperatives and solidarity associations.
<p>Reading: Scan through straightforward, factual texts in magazines, brochures, and manuals or in the web about the principles of cooperatives and solidarity associations.</p>	<ul style="list-style-type: none"> Finds information about the principles of cooperatives and solidarity associations. Recognizes the different types of cooperatives and solidarity associations. Makes simple inferences based on information given in a short article about cooperatives and solidarity associations principles. 	
Oral and Written Production		

Goals	Performance Indicator	Pedagogical Task
Learners can:	The student:	The teacher will:
<p>Spoken Interaction: Maintain a conversation or discussion about the future of cooperatives and solidarity associations, but may sometimes be difficult to follow when trying to say exactly what he/she would like to.</p>	<ul style="list-style-type: none"> Recognizes the key terms required to talk about the future of cooperatives and solidarity associations. Explains basic details and the corresponding contributions of cooperatives and solidarity associations. Carries out a prepared structured interview with some spontaneous follow up questions about the benefits of cooperatives and solidarity associations and how to take advantage of them. 	<ol style="list-style-type: none"> Give learners controlled practice in using the target language, vocabulary, structures and functions. Engage learners to meaningful productive tasks based on cooperatives and solidarity associations. Project: integration of activities. It has to be done in class.
<p>Spoken Production: Develop an argument well enough about benefits and challenges of cooperatives and solidarity associations.</p>	<ul style="list-style-type: none"> Gives a short talk about several reasons behind the possible failure of a cooperatives or solidarity associations. Invites others to give their views about the challenges and benefits of cooperatives and solidarity associations for a company. 	

Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
Produce familiar sounds and prosodic patterns.	<ul style="list-style-type: none"> Describes benefits and challenges of cooperatives and solidarity association for the companies and ends up the presentation by thanking the group for their time and attention. Employs a range of phonological features in the target language by manipulating prosodic features of spoken discourse (e.g. stress, intonation, rhythm) to support the message intended to convey. 	
Writing: Write a short, simple report about advantages and disadvantages of cooperatives and solidarity associations	<ul style="list-style-type: none"> Researches the terms used to write about advantages and disadvantages of cooperatives and solidarity associations. Generates a draft about the impact of cooperatives and solidarity association in different working environments. Revises the report about including some 	

Goals	Performance Indicator	Pedagogical Task
Learners can:	The student:	The teacher will:
	recommendations for developing successful cooperatives and solidarity associations.	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
Functions Managing interaction (interrupting, changing topic, resuming or continuing) Describing the concepts of cooperatives and solidarity associations. Expressing opinions about the advantages and disadvantages of cooperatives and solidarity associations.	Reported Speech and ideas Dependent Clause Statements and questions with “know(that) + Complement clauses. <ul style="list-style-type: none"> I didn’t know (that) she was still working as a data analyst. We know (that) you don’t like us. Report past orders and requests with “tell/ ask.” Phrase with infinitive. Clause and Reported speech and ideas <ul style="list-style-type: none"> I told you to shut the door. 	Free membership: The act of voluntarily and freely joining or becoming a member of an organization, group, or association without any imposed restrictions or obligations. Voluntary retirement: The decision taken by an individual to retire from their job or position willingly and without any external pressure or coercion. Associates: Refers to individuals who are members or participants of an association, organization, or group. Right to speak: The entitlement of individuals to express their opinions, ideas, concerns, or thoughts in a given setting or context, usually within a group or organization. It implies the ability to have one’s voice heard and participate in decision-making processes.	Rhythm a. Linking sounds is the technique for smoothly moving from one word into the next during pronunciation. Double consonant: often pronounced as a single consonant. Example: pretty-little-pillow...

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p>Describing the impact of cooperatives and solidarity associations. for a company. Explaining types, characteristics and common types of cooperatives and solidarity associations. Articulating a set of procedures to engage people within a collaborative world.</p> <p>Discourse Markers</p> <ul style="list-style-type: none"> • <i>Example</i> • for instance, • in other words, 	<ul style="list-style-type: none"> • Did you ask them to help you? <p>Report past Wh-questions</p> <ul style="list-style-type: none"> • Reported speech and ideas and quantifiers. • She asked me how much I earned. • I wondered how long they had been there 	<p>Right to vote: The fundamental entitlement of an individual to cast a vote and participate in the decision-making process of an election, referendum, or other formal voting procedures. It grants the power to choose or elect representatives or make decisions through the democratic process.</p> <p>Surplus refund: The process of returning or refunding any surplus or excess amount, typically related to financial transactions or contributions made to an organization or cooperative.</p> <p>Contributions of social capital: Refers to the contributions made by individuals or entities to the social capital of an organization or cooperative. It typically involves investments or contributions in the form of financial resources, assets, or services that contribute to the overall well-being and functioning of the collective entity.</p> <p>Equality of rights and obligations: The principle that ensures that all individuals or members within a group or society have the same rights, privileges, and responsibilities. It implies that everyone</p>	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>should be treated fairly and without discrimination, and that they share the same legal, social, and moral duties.</p> <p>Racial, religious, and political neutrality: The state or principle of being impartial and unbiased in matters related to race, religion, and politics. It signifies an approach where no preference, discrimination, or bias is shown based on racial, religious, or political affiliations or characteristics.</p> <p>Social welfare: Refers to the overall state of well-being and quality of life within a society or community. It encompasses various aspects, including access to basic needs, healthcare, education, employment opportunities, social security, and overall societal progress and harmony.</p> <p>Variable and unlimited capital: Refers to a business or organization structure where the capital or funds invested can fluctuate or change over time and have no set limit. It allows for the flexibility of adjusting the amount of capital according to the needs and demands of the entity.</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>Unlimited number of associates: Indicates that there is no maximum or restricted limit on the number of individuals who can become members of a particular organization or group.</p> <p>Limited liability: Refers to the legal concept where the legal obligations of individuals or entities are restricted to a certain extent. It means that the personal assets or finances of the individuals involved are protected and not fully at risk in the event of financial or legal issues.</p> <p>Reserves established by law: Refers to financial reserves or funds set aside by legal requirement or regulation. These reserves serve as a protective measure, ensuring that a certain portion of funds or assets is preserved for specific purposes, such as future investments, emergencies, or legal compliance.</p> <p>Consumer cooperative: A type of organization formed by individuals with the primary objective of collectively purchasing goods or services for their own consumption. It allows members to pool their resources, negotiate better</p>	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>prices, and benefit from shared ownership.</p> <p>Production cooperative: A cooperative enterprise formed by individuals or businesses with the aim of collectively engaging in production activities. Members work together to produce goods or provide services, sharing resources, risks, and profits.</p> <p>Supply cooperative: An organization established to collectively procure and distribute essential supplies, materials, or resources to its members. The cooperative enables members to benefit from economies of scale, negotiate better prices, and ensure a reliable supply chain for their respective businesses or needs.</p> <p>Savings and credit cooperatives: A financial institution that provides savings and credit services to its members. It allows individuals or businesses to save money, access affordable credit, and receive financial services tailored to their needs.</p> <p>Housing cooperative: An organization formed by individuals with the purpose</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>of collectively owning and managing housing units or properties.</p> <p>Commercial cooperative: A joint enterprise established by businesses or individuals to collectively engage in trade or commercial activities. Members collaborate to enhance their purchasing power, access markets, share resources, and promote their common economic interests.</p> <p>Multi-service cooperative: It provides a variety of services to its members and the community. These services can include, but are not limited to, banking, insurance, retail, agriculture, healthcare, education, and others based on the needs and interests of the cooperative and its members.</p> <p>Transportation cooperative: An organization formed by transportation professionals with the aim of collectively owning and operating transportation services. Members pool their resources to provide efficient and affordable transportation solutions to meet the needs of their community or specific target audience.</p>	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>Youth cooperatives: These are established and operated by young individuals or groups with the goal of promoting entrepreneurship, skill development, and economic empowerment. They provide a platform for young people to collaborate, create businesses, and gain practical experience.</p> <p>School cooperatives: These are formed within educational institutions, typically at the primary or secondary school level, where students come together to learn about cooperative principles, manage small-scale businesses or projects, and develop skills in teamwork, financial management, and entrepreneurship.</p> <p>Self-management cooperative: An enterprise where the members collectively manage and operate the organization, making decisions and overseeing its activities without relying on traditional hierarchical structures. Self-management cooperatives prioritize democratic decision-making and aim to empower members to</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>actively participate in the cooperative's functioning.</p> <p>Initial social capital: Refers to the initial financial resources contributed by the founding members to establish a cooperative. It represents the pool of funds or assets used to launch and sustain the cooperative's operations during its early stages.</p> <p>Income tax: A tax imposed by the government on the income earned by individuals, businesses, or other entities within a particular jurisdiction. It is typically calculated based on the amount of income earned and is used to generate revenue for the government to fund public services and programs.</p> <p>Legal reserves: Refers to a portion of a company's profits or income that is required by law to be set aside and retained. This serves as a financial safeguard or contingency fund to ensure the company's stability, compliance with legal requirements, and potential future obligations.</p> <p>Education reserve: A reserve fund created within a cooperative or</p>	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>organization with the specific purpose of supporting educational initiatives, programs, or activities. The reserve is allocated to finance educational opportunities, training, scholarships, or other educational resources for the members, or the community served by the cooperative.</p> <p>Social welfare reserves: A fund established by a cooperative or organization to address and support social welfare initiatives or projects. The reserve is designated for activities that contribute to the overall well-being, development, and improvement of the social conditions of the members or the community served by the cooperative.</p> <p>Board of directors: The governing body of an organization or cooperative responsible for making strategic decisions, setting policies, and overseeing the management and operation of the entity. The board of directors represents the interests of the members or stakeholders and ensures the organization's adherence to its mission and goals.</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>(CONACOOOP) National Cooperative Council: A national-level organization that serves as a regulatory, coordinating, and advisory body for cooperatives within a particular country. CONACOOOP is responsible for promoting, supporting, and regulating cooperative development and ensuring compliance with cooperative legislation and policies.</p> <p>(CENECOOP) Cooperative Studies and Training Center: An institution dedicated to providing research and training programs related to cooperatives. CENECOOP offers educational and capacity-building opportunities for individuals, members, and professionals involved in the cooperative sector.</p> <p>(INFOCOOP) National Institute for Cooperative Development: A governmental agency established to promote, support, and facilitate the development of cooperatives within a specific country. (INFOCOOP) provides resources, guidance, and assistance to cooperatives, aiming to enhance their sustainability, growth, and socioeconomic impact.</p>	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>Solidarity Associations:</p> <p>Social organization: Refers to the structure, arrangement, or system established within a society to facilitate and govern social interactions, relationships, and collective activities. It encompasses various institutions, groups, and networks that work together to address social needs, promote cooperation, and achieve common goals.</p> <p>Justice: The principle of fairness, impartiality, and equitable treatment in accordance with the law. It involves the recognition and protection of individual rights, the resolution of disputes, and the punishment of wrongdoing.</p> <p>Social peace: Refers to a state of harmony, stability, and absence of conflict within a society. It encompasses a peaceful coexistence among individuals, groups, and communities, characterized by respect, cooperation, and the recognition of shared interests and values.</p> <p>Worker-employer harmony: Refers to a harmonious relationship between workers and employers in the</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>workplace. It involves mutual understanding, respect, and cooperation between both parties, with a focus on creating a conducive work environment, ensuring fair treatment, and promoting the welfare and rights of workers while considering the interests and sustainability of the business or organization.</p> <p>Comprehensive development: Refers to a holistic and inclusive approach to development that encompasses various dimensions of human well-being and progress. It goes beyond economic growth and includes social, cultural, environmental, and political aspects.</p> <p>Associates: Refers to individuals who are members of an organization, cooperative, or association. They can have various rights, responsibilities, and privileges within the organization, such as participation in decision-making processes, access to benefits, and the fulfillment of specific obligations.</p> <p>Legal personality: Refers to the legal recognition of an entity as a distinct and independent entity capable of exercising rights and assuming</p>	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>obligations under the law. It allows organizations, including cooperatives, companies, and associations, to enter into contracts, own property, sue or be sued, and engage in legal activities as a separate entity from its members or founders.</p> <p>Socioeconomic improvement: Refers to the advancement of social and economic conditions within a society or community. It involves measures, policies, and actions aimed at improving living standards, reducing poverty, promoting economic growth, enhancing access to education, healthcare, and basic services, and creating opportunities for individuals and communities to thrive and prosper.</p> <p>General assembly: Refers to a gathering of members or representatives of an organization, cooperative, or association. It serves as a platform for decision-making, discussion of important matters, approval of policies or bylaws, and the election of leaders. It is a key forum for the participation of members in the</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>governance and direction of the organization.</p> <p>Board of directors: The governing body of an organization, cooperative, or company responsible for overseeing its operations, setting strategic goals, making key decisions, and ensuring compliance with regulations and policies. It is typically composed of elected or appointed individuals who represent the interests of the organization and its stakeholders, providing guidance and direction for its activities.</p> <p>Sessions: Refers to formal meetings or gatherings where discussions, deliberations, and decision-making take place. They are commonly used in the context of organizational or legislative bodies, such as boards or committees, to conduct business, address specific topics, or reach agreements.</p> <p>Surpluses: Refers to the profits, earnings, or excess funds generated by an organization or business entity after deducting expenses, costs, and taxes.</p> <p>Employer contribution: Refers to the financial contribution made by an</p>	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>employer or company towards a specific purpose, such as employee benefits, retirement plans, or social security.</p> <p>Worker contribution: Refers to the financial contribution made by an employee towards a specific purpose, such as social security, retirement funds, or cooperative membership. It is often deducted from the worker's wages and contributes to their entitlements, benefits, or participation in certain programs.</p> <p>Savings: Refers to the act of setting aside a portion of income for future use.</p> <p>Income tax: Refers to a tax imposed on the earnings of individuals or entities. It is typically calculated based on the taxable income of individuals or the net profits of businesses and is collected by the government to finance public expenditures and services.</p> <p>Personal savings: Refers to the financial reserves accumulated by individuals or households through personal income, budgeting, and frugality.</p> <p>Percentage: Refers to a ratio expressed as a fraction of 100. It is used to indicate</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>the relative amount or share of a quantity or value in relation to a whole. It is commonly used in various contexts, such as tax rates, interest rates, discounts, or statistical analysis.</p> <p>Payroll deductions: Refers to the amount of an employee's salary that is withheld for various purposes, such as taxes, social security contributions, health insurance or pension plans.</p> <p>Employer contribution for members: Refers to the financial contribution made by a company specifically towards the members of an organization or cooperative. It is often made to support the benefits, services, or programs provided to the members and is separate from the regular employer contributions related to labor regulations or social security.</p> <p>Non-member employer contribution: Refers to the financial contribution made by a company for individuals who are not members of the organization or cooperative. This contribution is often made to support certain benefits, services, or programs provided to non-member employees.</p>	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>Member contribution: Refers to the financial contribution made by associates of an organization or cooperative. This contribution is typically required as part of their membership obligations and may be used to support the operations, projects, or services provided by the organization.</p> <p>Severance pay: Refers to the financial compensation provided to an employee upon termination of their employment contract. It is intended to provide support during the period of unemployment and is usually calculated based on the employee's length of service, salary, and other relevant factors.</p> <p>Employer contributions: Refers to the regular financial contributions made by a company to fulfill its obligations towards employees' benefits, social security, or other programs. They are typically calculated based on a percentage of the employees' wages and are paid to the relevant entities responsible for administering these programs.</p>	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>Termination for just cause: Refers to the legal end to an employment contract due to valid and legitimate reasons recognized by the law. It may be the result of serious misconduct, workplace rules violations, or incompetence.</p> <p>Termination without just cause: Refers to the ending of an employment contract by an employer without valid or legitimate reasons recognized by the law.</p> <p>Dissolution: Refers to the process of terminating the existence of an organization, cooperative, or legal entity. It typically involves the liquidation of assets and settlement of liabilities.</p> <p>Liquidation: Refers to the process of settling the financial affairs and assets of a company during its dissolution. It involves converting assets into cash, paying off debts and obligations, distributing remaining funds to stakeholders, and formally closing the entity.</p> <p>Mutual aid and relief reserve: Refers to a fund set aside by an organization to provide financial assistance, support, or</p>	



Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<p>relief to its members during times of hardship, crisis, or emergencies.</p> <p>Reserve for miscellaneous activities: Refers to a fund set aside by an organization to cover various activities, projects, or expenses that do not fall under specific categories. It allows the organization to allocate resources for unforeseen needs that may arise.</p>	

Subject Area: English Oriented to Bilingual Accounting		
Level: Eleventh		
CEFR Band: B1.2	Scenario 3: Managing Future Growth	Time: 20 hours
Essential Question: How can individuals achieve self-congruence and conditions of worth?	Theme 2: Insurance and Pensions	
Essential Competences: Self-Control	New Citizenship Axis: Sustainable Development Education	

Goals	Performance Indicator	Pedagogical Task
Learners can:	The student:	The teacher will:
Implement preventive techniques aimed at maintaining self-control.	<ul style="list-style-type: none"> Explains the concept of self-control. Differentiates the ways to lose or regain control. Uses self-control techniques in daily situations. 	Help the students to work analytically and consciously about their self-control.
Demonstrate actions that promote sustainable development	<ul style="list-style-type: none"> Defines the concept of sustainable development. Explains ways to stop the misuse of resources. Applies techniques to promote sustainable development. 	Develop the potential of the learners by inspiring them to support the sustainable development.
Oral and Written Comprehension		Task Building Process:
Listening: Understand straightforward factual information about insurance brokers identifying both general	<ul style="list-style-type: none"> Identifies insurance brokers' terminology that it is necessary to know. 	1. Create opportunities for schemata-uilding to introduce the meaning of unknown

Goals	Performance Indicator	Pedagogical Task
Learners can:	The student:	The teacher will:
<p>messages and specific details, provided speech is clearly articulated in a generally familiar accent.</p> <p>Understand straightforward information about the National Pension System of Costa Rica, provided speech is clearly articulated in a generally familiar accent.</p>	<ul style="list-style-type: none"> Distinguishes key details regarding types of insurance brokers: insurance agent, insurance agency companies, insurance brokerage companies, authorization to financial entities from information presented orally or through media. Extracts key details from discussions about types of insurance brokers. Distinguishes characteristics and key details about Costa Rican Pension System from information presented orally or through media. Identifies different characteristics of the administrators and basic pension schemes from information presented orally or through media. 	<p>vocabulary, structures and functions for concrete actions related to insurance and pensions.</p> <ol style="list-style-type: none"> Expose learners to authentic materials to deal with communication related to insurance and pensions. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question. Give learners-controlled practice in using the target language, vocabulary, structures and functions. Engage learners to meaningful productive tasks based on insurance and pensions. Project: integration of activities. It has to be done in class.
<p>Reading: Scan longer texts in order to gather information from different parts of the text, or from different manuals in order to fulfill a specific task related to types of</p>	<ul style="list-style-type: none"> Identifies the similarities and differences of insurance contracts to demonstrate 	

Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
<p>insurance contracts as well as their similarities and differences.</p> <p>Recognize when a text provides factual information and seeks to convince readers about determinants of pension systems.</p>	<p>understanding of written texts.</p> <ul style="list-style-type: none"> • Recognizes similarities and differences of insurance contracts. • Compares information given in different texts about the similarities and differences of insurance contracts. • Gets the main idea of a long text that provide factual information and that seek to convince readers of a particular pension system. • Recognizes when a text provides factual information and when it seeks to convince readers of something. 	
Oral and Written Production		
<p>Spoken Interaction: Take part in routine formal discussions which is conducted in clearly articulated speech in the standard form of the language and which involves the exchange of factual information,</p>	<ul style="list-style-type: none"> • Identifies possible business to apply the use of data management. • Describes the goals of the application of data 	

Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
<p>about general concepts of insurance theory.</p> <p>Explain the main points in an idea with reasonable precision about the good governance of pension funds, promotion of stability and security.</p>	<p>management in any type of business.</p> <ul style="list-style-type: none"> • Suggests the most common functions of data management. • Exchanges thoughts, feelings and ideas about the application good governance of pension funds, promotion of stability and security. • Recognizes entities supervised by SUPEN, supervisory bodies in Costa Rica and internationally, links and classification. 	
<p>Spoken Production: Deliver short, rehearsed announcements despite possibly very foreign stress and intonation, are nevertheless clearly intelligible when talking about data management.</p> <p>Narrate the way taxes and incentives of retirement saving affect public and private sector when they are retired.</p>	<ul style="list-style-type: none"> • Identifies common data management challenges. • Describes data management challenges with confidence. • Distinguishes possible solutions for common data management challenges. • Distinguishes different types of pension's funds. • Plans the information to describe the way taxes and 	

Goals Learners can:	Performance Indicator The student:	Pedagogical Task The teacher will:
Produce sounds and prosodic patterns.	<p>incentives of retirement saving affect public and private sector when they get retired.</p> <ul style="list-style-type: none"> • Employs a range of phonological features in the target language by manipulating prosodic features of spoken discourse (e.g. stress, intonation, rhythm) to support the message intended to convey. 	
<p>Writing: Write straightforward, detailed descriptions of different organizations and laws in charge of regulating insurance market</p> <p>Write very brief report to a standard conventionalised format about pension's labor capitalization fund, ensuring security and transparency or programmed withdrawal of pension.</p>	<ul style="list-style-type: none"> • Describes how to use organizations and laws in charge of regulating insurance market in order to avoid risk or moral hazards. • Uses vocabulary, grammar and discourse markers studied in this theme to write a report about labor capitalization fund • Writes a simple, structured informational brochure that contains information about programmed withdrawal of pension. 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
<p>Functions Describing the insurance and pension systems in Costa Rica Checking understanding of the terminology related to insurance and pensions Taking the initiative in interaction. Expressing opinions about how to work effectively with others to achieve the goal.</p> <p>Discourse Markers Illustrating Such as In the case of As revealed by Illustrated by Emphasising Above all In particular Specially Significantly Indeed Notably</p>	<p>Present Perfect: affirmative form, negative form, and questions. Have + Past Participle I <u>have invested</u> some money in the international market. Wall Street <u>has developed</u> an effective method to calculate price modifications along the year. Costa Rican market <u>has taken off</u> since the last government started promoting our country as an international brand. We <u>have already identified</u> the market risks for the coming season. Future perfect Use the future perfect with reference to actions to be</p>	<p>Insurance</p> <ul style="list-style-type: none"> • Insurers. • Insurance agency companies. • Insurance agent. • Insurance brokerage companies. • Insurance brokers. • Reinsurers. • Self-issuing operators. • Auxiliary service provider. • Products. • Risk. • Moral hazard. • Insurance premium. • Claims. • Insurance policy. 	<p>Rhythm</p> <ul style="list-style-type: none"> • Phrasing and Pausing: Phrase: a group of words that convey meaning. Pause: a brief moment of silence to emphasize meaning. <p>Statements Nice to meet you. I'll be back in a minute. Commands Write your name here. Leave it on the desk. Intonation</p> <ul style="list-style-type: none"> • Phrases ending with a Falling Pitch (↘) <p>Intonation: Wh-questions (Requesting information.)</p>

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p>completed by a specific time in the future. I'd better go and pick up the rest of the team members. They'll have finished the reports by then. I'll call you at six. Will you have arrived by then? I 'll have finished it by Saturday. The meeting won't have finished by 8 p.m.</p> <p>Phrasal Verbs - For Business Branch out Carry on / Carry out Close down Drop in Fill out Look forward to Step up / Step down. Take off. Take over.</p>	<ul style="list-style-type: none"> • Branches and lines of insurance (general and personal). • Types of insurance contracts (Individual, Collective, Peer or free discussion). • Self-Insurance. • Law of Large Insurance Numbers. • Actuary • Law regulating the insurance market No. 8653. • Insurance Contract Law No. 8956 • Consumer Law No 7472. • Narcotics Act No 8204. • Securities Market Regulatory Act No. 7732. • National Council for the Supervision of the Financial System. (CONASSIF). 	<p>What country do you come \from?</p> <p>Where do you \work?</p> <p>Questions Tags that are statements requesting confirmation.</p> <p>He thinks he's so clever, doesn't \he?</p> <p>Exclamations</p> <p>How nice of \ you! That's a \surprise!</p>

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p>Present Perfect simple vs Continuous <i>Verb and Tense</i> <i>Adverb and Time</i></p> <ul style="list-style-type: none"> I've worked here before. Vs. I've been working here for six months <p><i>Present Perfect Continuous with present reference (+recently /lately)</i></p> <ul style="list-style-type: none"> I haven't been feeling well at this job lately. She's been working a lot recently. <p><i>Present Perfect Continuous with</i></p>	<ul style="list-style-type: none"> National Insurance Institute. Rectification of the contract. Designation, revocation or substitution of the beneficiary. Intermediation service. Contract in advance. Financial conglomerate groups. Superintendent of Insurance (SUGESE) <p>Pensions</p> <ul style="list-style-type: none"> Pensions National Pension System of Costa Rica. (SUPEN) Supervise pension systems. Labor Capitalization Fund (FCL). Products related to pensions (plans, contracts, commissions). 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<p><i>for/since and time expressions</i></p> <ul style="list-style-type: none"> I've been working since three o'clock. We've been waiting for hours. <p><i>Present Perfect Continuous to Refer to ongoing states and Conditions.</i></p> <ul style="list-style-type: none"> I've been sitting here waiting. It's been raining all day. <p>Transitive verbs <i>Transitive verbs in the passive with the object as the grammatical subject.</i></p> <ul style="list-style-type: none"> The door was opened by John. 	<ul style="list-style-type: none"> Authorize, regulate, supervise and supervise plans, funds, managers and schemes. Respond to complaints and queries related to the granting of pensions or the entities that administer them. Law No. 7523 Private Complementary Pensions Regime and Amendments to the Law Regulating the Securities Market and the Commercial Code Reports and expert advice Judicial and extrajudicial representation of the Central Bank Financial sector. Ensuring security and transparency The Occupational Safety and Health Act (OSH Act) 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
	<ul style="list-style-type: none"> The dataset was understood and interpreted by the analytics. <p><i>Transitive verbs with for/to and indirect object</i></p> <ul style="list-style-type: none"> Thank him for the decision making. Ask her for the business model. <p>Invite them to the meeting.</p>	<ul style="list-style-type: none"> Supervision of pension funds. Protection of members' interests. Future beneficiaries. Promotion of stability and security. Good governance of pension funds. Complementary or voluntary pensions. Supplemental Retirement Plans. (SRP) Economy Monitoring. Fund administrators. Programmed withdrawal of pension. Permanent income of a pension. 	

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
		<ul style="list-style-type: none"> • Tax incentives of retirement savings. • Consolidation of a pension plan. • Pensions for disability, old age and death. • National teachers' pensions. • Single-tier pension. • Unemployment assistance. • Mandatory Pension Scheme (MP's). <p>Procedures for claiming a pension</p>	

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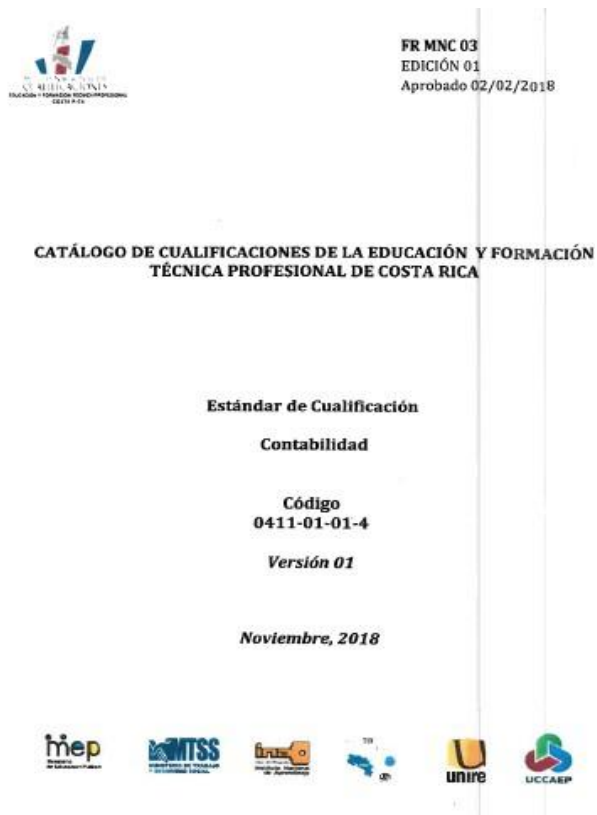
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Apéndice A. Estándar de Cualificación de Contabilidad



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.
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.

Concept	Definition
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.
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.

Concept	Definition
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.
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.

Concept	Definition
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.
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.

Concept	Definition
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.
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.

Concept	Definition
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.
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.

Concept	Definition
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
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

Concept	Definition
	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.
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.

Concept	Definition
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.
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.

Concept	Definition
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.
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.

Concept	Definition
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.
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).

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