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STUDY PROGRAM

Bilingual Accounting and Finance

Twelfth Grade

Technical Vocational Education and Training

DETCE
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Authorities

Ana Katharina Müller Marín, Ministry of Public Education of Costa Rica

Sofía Ramírez González, Administrative Vice Minister

Leonardo Sánchez Hernández, Institutional Planning and Regional Coordination Vice Minister

Directorate of Technical Education and Entrepreneurial Capacities (DETCE)

Alberto Calvo Leiva, Director of Technical Education and Entrepreneurial Capacities

Giselle Cruz Maduro, Deputy Director of Technical Education and Entrepreneurial Capacities

Joyce Mejías Padilla, Head of Technical Specialties Department

Rocío Quirós Campos, Head of Curricular Section

Technical Team

Preparation of the study programs:

Marisol Cubero Cárdenas, National Accounting Retired Advisor

Jennorie Méndez Contreras, National Accounting Retired Advisor

Adjustments to the Curricular Design of the Eleventh and Twelfth level programs of study (July, 2021)

Norwin Romero Campos, National Accounting Advisor

Study program adjustments

Translation of the program

Costa Rican University (UCR), School of Modern Languages

Manuel Rojas Mata. Advisor of the Ministry of Public Education

Translation of Finance subject areas:

Maricel Cox Alvarado, National English Advisor

Preparation of subject area: English Oriented to Accounting:

Lizzette Vargas Murillo, National English Advisor. Tenth and Eleventh Grade.

Maricel Cox Alvarado, National English Advisor. Twelfth Grade.

General coordination and review:

Rocío Quirós Campos, Head of Curricular Section, DETCE, MEP

Pedagogical Model, curricular approach of the course of study:

Rocío Quirós Campos, Head of Curricular Section, DETCE, MEP

Curricular Design Collaborators

Validation of elements contained in curricular design:

National Advisors of Curricular Section, 2019.

Graphic line of the format used in the course of study:

Heidy Cordonero Solano, National Education Advisor, DETCE.

Teachers Collaborating in Technical Specialties

Victor Abadía Briceño, Retired Accounting Teacher, Colegio Técnico Profesional de Nicoya. (Technical Instruction Criterion – I Stage).

Emerson Acosta Patiño, Accounting Teacher, Colegio Técnico Profesional de Escazú. (Technical Instruction Criterion - I Stage).

Jorge Aguilar Alvarez, Accounting Teacher, Colegio Técnico Profesional Mario Quirós Sasso. (Technical Instruction Criterion - I Stage).

Judith Arce Gómez, Accounting Teacher, Colegio Técnico Profesional de Venecia. (Technical Instruction Criterion - I Stage).

Dennis Arley Fonseca, Accounting Teacher, Colegio Técnico Profesional de Puerto Viejo. (Technical Instruction Criterion - I Stage).

Haydee Cordero Campos, Accounting Teacher, Colegio Técnico Profesional de Puntarenas.

(Technical Instruction Criterion - I Stage).

Marianella Crooks Herra, Accounting Teacher, Colegio Técnico Profesional Padre Roberto Evans Siquirres. (Technical Instruction Criterion - I Stage).

Jose Luis Gamboa Araya, Accounting Teacher, Colegio Técnico Profesional de Pital. (Technical Instruction Criterion I-Stage).

Shirley Hernández Durán, Accounting Teacher, Colegio Técnico Profesional de Platanares. (Technical Instruction Criterion I-Stage).

Francisco Mora Soto, Accounting Teacher, Colegio Técnico Profesional Monseñor Sanabria. (Technical Instruction Criterion I-Stage).

Honner Orozco Díaz, Accounting Teacher, Colegio Técnico Profesional de Talamanca. (Technical Instruction Criterion I-Stage).

Róger Ortega Fallas, Accounting Teacher, Colegio Técnico Profesional de San Juan Sur. (Technical Instruction Criterion I-Stage).

Angel Arturo Pizarro Rizo, Accounting Teacher, Certified Public Accountant, Colegio Técnico Profesional de Carrizal. (Technical Instruction Criterion I-Stage).

Jorge Arturo Sanchez Salas, Accounting Teacher, Colegio Técnico Profesional de Carrizal. (Technical Instruction Criterion I-Stage).

Alejandra Dixon Plumer, Accounting Teacher, Colegio Técnico Profesional de Flores. (Technical Instruction Criterion II-Stage).

Marco Garro Torres, Accounting Teacher, Colegio Técnico Profesional Monseñor Sanabria.

(Technical Instruction Criterion II-Stage).

Shirley Hernández Durán, Accounting Teacher, Colegio Técnico Profesional General Viejo.

(Technical Instruction Criterion II-Stage).

Nora Ortega Fallas, Accounting Teacher, Colegio Técnico Profesional de Jesús Ocaña and CTP Santo Domingo.

(Technical Instruction Criterion II-Stage).

Jose Arturo Sánchez Salas, Accounting Teacher, Colegio Técnico Profesional de Carrizal.

(Technical Instruction Criterion II-Stage).

Eddie Hernández Sancho, Accounting Teacher, Colegio Técnico Profesional de Heredia.

(Technical Instruction Criterion II-Stage).

Fabián Leonardo Ulloa Amador, Accounting Teacher, Colegio Técnico Profesional de Oreamuno.

(Technical Instruction Criterion II-Stage).

Lloyd Anthony Watson Babb, Retired Accounting Teacher, Colegio Técnico Profesional Padre Roberto Evans Siquirres. (Technical Instruction Criterion II-Stage).

Collaborator in the Sub-area English Oriented to Accounting

Daniel Steven López, Peace Corps Response Volunteer.

Advisor Collaborating in the Sub-area English Oriented to Accounting.

Norwin Romero Campos, National Education Advisor, Accounting Specialties, Directorate of Technical Education and Entrepreneurial Capacities. Department of Technical Specialties. Curricular Section.

Advisor Collaborating in the Sub-area of Entrepreneurship and Innovation Applied to Technical Specialties.

Leydi Amador Castro

National Advisor, Directorate of Technical Education and Entrepreneurial Capacities. Department of Business Management and Cooperative Education

Collaborating Institutions and Organizations

Ministry of Finance

Maribel Núñez Barboza, Deputy Director of Tax Education and Culture.

Daniela Chacón Blanco, Taxpayer Service Directorate, General Taxation Directorate.

Tax Management Technical Criterion

Graphic design of the front page

Heidy Cordonero Solano, National Education Advisor, DETCE

Rocío Quirós Campos, Head of Curricular Section, DETCE, MEP

Institute of Research on Education, Universidad de Costa Rica (INIE)

Silvia Camacho Calvo, Researcher

Jacqueline García Fallas, Director

Proposal of critical working route and approach contextualization by educational competencies.

Organization of Iberoamerican States, OEI

Payment of consultancy services for the diagnosis and proposed route for designing the Sub-area of Entrepreneurship and Innovation for technical specialties.

Omar Dengo Foundation, FOD

Elena Carreras Gutiérrez, Director, Unit of Entrepreneurship and Citizenship

Arllery Rivera Fallas, Academic Producer, Unit of Entrepreneurship and Citizenship

Validation of the Sub-area of Entrepreneurship and Innovation applied to technical Specialties.

Center for Cooperative Studies and Training, CENECOOP R.L

Rafael Ángel Rojas Rodríguez, General Coordinator of the Associative Innovation and Entrepreneurship Program

Validation of the Sub-area of Entrepreneurship and Innovation for Technical Specialties.

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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 of empowering individuals to make informed decisions, undertake responsibility for their actions and their impact on present and future communities, to develop societies with environmental integrity, economic viability, and social justice within the framework of respect for cultural diversity and ecological ethics; the implementation of which should be the development of practices that would allow using digital information technologies (IT) to reduce the social and digital gap.

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

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 so that the teacher, as an academic mediation agent, can provide an orderly construction of knowledge in the classroom and the milieu. This would be aimed at developing specific and generic competencies for human development, which would allow students to enter the labor world successfully or to start their entrepreneurial initiatives in their specialty field.

MACRO CURRICULUM

Especialidad:

Bilingual Accounting and Finance

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
- Evaluation of learning

Description of the Technical Program

The technical specialty of "Bilingual Accounting and Finance" is responsible for analyzing and developing investment projects in the short, medium, and long term, together with financial feasibility. It exercises the control and registration of all economic activities to obtain information to capture resources or invest in the financial market. This approach allows unifying areas such as financial accounting, taxes, information and communication technologies, descriptive statistics, accounting of assets, liabilities, and equity; monetary administration; insurance and pensions; commercial, labor, and corporate law; ethics; cash flow, working capital, economic analysis, among others. The profile of the area demands this series of business knowledge because the analysis of information and data is exposed to different types of publics (administrators, shareholders, banks, cooperatives, superintendencies, central and local governments, and individuals, among others).

The graduate in "Bilingual Accounting and Finance" must have knowledge in the field of finance, master the basic concepts and accounting elements, and analyze them financially to make decisions related to investment and raising company resources. The above is always accompanied by professional ethics, responsibility, commitment, and moral and ethical values in the performance of their duties.

The study of Bilingual Accounting and Finance is focused on a company's operations and shows a field of management of economic and monetary resources available to the company's management.

The study program includes the updating of contents such as Simplified Taxation Regime, Law for the Strengthening of Public Finances, digital technologies, Electronic Payment System, Financial Administration, financial accounting, entrepreneurship, insurance, pensions, and the use of different software with accounting and economic orientation. The purpose of the changes is focused on the possibility for the graduate of the specialty to acquire the competencies demanded by the business sector and to face an increasingly changing and competitive labor market successfully.

The "Bilingual Accounting and Finance" specialty answers a series of human capital recruitment needs in the financial accounting area, all to favor employability.

Description of Financial Accounting

The program contents of this sub-area are the following: financial mathematics, accounting cycle of business and service companies, with their respective account manuals, tax law, Law for the Strengthening of Public Finances, tax guides, and audiovisual aids, accounting control of the accounts of the statement of financial position, financial management, financial accounting, insurance and pensions, cash flow and statement of changes in financial position on a cash basis, parent company and branches and budget. 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 Digital Technologies Oriented to Finance

This sub-area develops skills on issues related to application software, such as word processors, spreadsheets, interactive presentations, and the Internet. It also addresses relevant current topics such as introduction to cybersecurity, fundamental aspects of cybersecurity and introduction to the Internet of things (IoT), electronic payment systems, and statistics applied to finance.

Business Financial Management

The focus of this sub-area is the topics related to the Integrated Public Procurement System (SICOP), national accounting in the public system, the treasury process, and the elaboration of bidding posters. In addition, the student will be able to acquire the competencies for the financial planning of projects.

Entrepreneurship and Innovation for Financiers

This sub-area develops the student's competencies in entrepreneurship and entrepreneurship. It covers topics such as characteristics of the entrepreneurial culture, market functioning, environmental analysis, business idea generation, business model, business plan, and management principles.

Cost Management

This sub-area develops topics such as an introduction to costs to explain their general aspects and specific Order Costs, 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 companies. It also comprises the calculation of cost variations, budget planning, and costing of departmental continuous costs.

English Oriented to Bilingual Accounting and Finance

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 (ESP), comprising the four linguistics competencies, using the six levels of the Common European Framework of Reference (CEFR) with specific knowledge inherent to the accounting area.

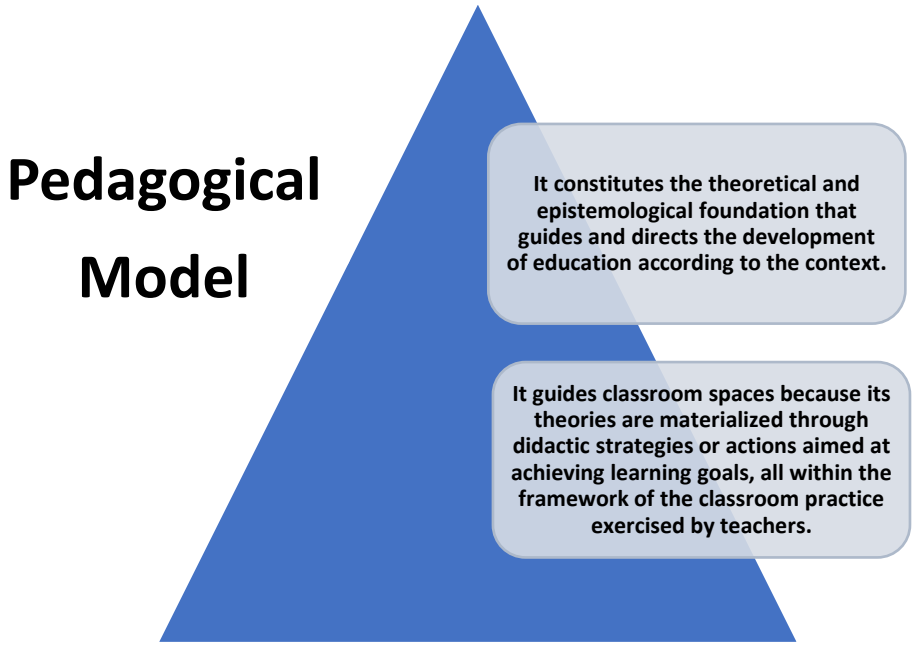
Pedagogical Model

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 education development according to context, guiding the action in classroom spaces. Inductively, these models and theories 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

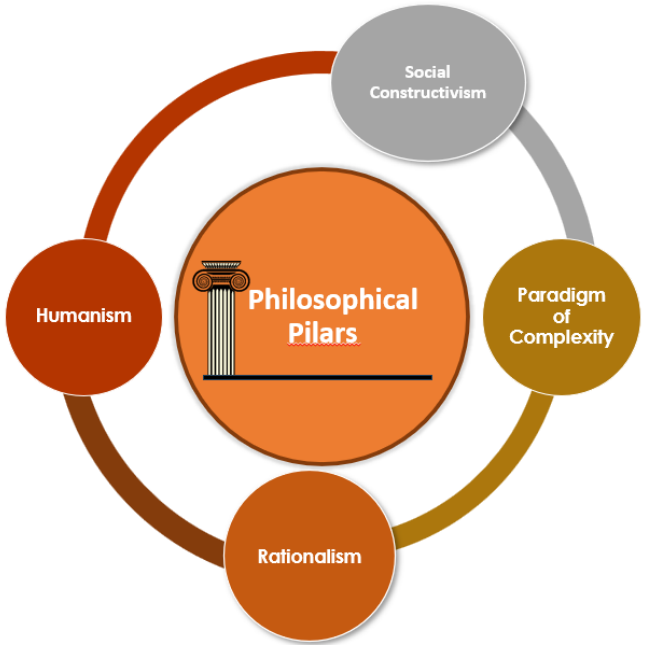
Conceptualization of the Pedagogical Model



The curricular design and implementation of TVE curricula are based on the philosophical pillars established in the pedagogical model outlined in the educational policy, detailed below.

Figure 2

Educational and Curricular Policy Paradigms



Paradigm of complexity

It states that the human being is a self-organized and self-referent being, that they are aware of themself and his/her environment, whose existence makes sense within a natural social-familial ecosystem and as part of society. Regarding acquiring knowledge, this paradigm considers that learners develop in a natural 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 knowledge acquisition.

In reference to the natural ecosystem, our brain is designed to learn and adapt to 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.

Human beings are characterized by autonomy and individuality, establishing relationships with the environment, possessing learning skills, inventiveness, creativity, integrating information from the natural and social world, and having the faculty to make decisions.

In the educational field, the paradigm of complexity allows for broadening the training horizon since it considers that human action, due to its characteristics, is essentially uncertain and 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 himself/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 and different. They have initiative, personal needs to grow, and 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 conceptualizing 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 shift 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 primary 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 exchanging ideas, share information and learn from others, be autonomous in learning and working with different groups, managing possible conflicts. (Zubiría, J.2010)

Table 1

Differentiating Aspects between the Behaviorist Model and Social Constructivism

Aspects to Consider	Conduct	Pedagogical Models Social Constructivism
Learning Objectives	They are outlined as observable behaviors and proposed as general and specific objectives for measuring their scope.	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. 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.
Role of the student	Students are seen as Blank Slates, or tabula rasa, which refers to the idea that they begin their learning process without any prior	They are directly responsible for the construction of knowledge. The student must assume an active role in learning; they must be free to make decisions, investigate and

Aspects to Consider	Conduct	Pedagogical Models Social Constructivism
	knowledge. This perspective suggests that educators should start from the premise that students lack previous knowledge of the subject being taught and that it is their responsibility to provide them with the necessary information and experiences to acquire knowledge and skills. Students follow orders, obey, require constant approval, and depend on the teacher, which is why they are considered passive in the teaching-learning process. They perform tasks where behavior can be observed, measured, and evaluated directly.	explore by themself, accept their mistakes as constructs, trust in their capacity and development, and propose new situations for learning. They must be the protagonists of their 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, learn to argue, solve problems, and respect the ideas of others because it is in the interaction where an attitude toward knowledge is built, seeking information, and committing to the resolution of fundamental problems and their immediate environment. Students are invited to create and produce ideas. It is essential for them to develop creativity and gain confidence in what they know and can do because they should not assume a passive role in the face of facts but rather an active role in the proposals they are faced with.
Role of the Teacher	It is considered the knowledge provider. He is the central figure of the process, and authority and decisions are centralized in him/her. Within this framework, the teacher performs the following	The teacher must promote the development and autonomy of the learners. They must explore, discover, build, and implement a new way of thinking in teaching. This requires knowing the characteristics of student learning and cognitive development stages.

Aspects to Consider	Conduct	Pedagogical Models Social Constructivism
	functions or tasks: diagnosing instructional needs (measurable objectives), designing and creating conditions for instruction, maintaining and conducting instruction, and managing evaluation techniques.	- 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. - It must respect mistakes from which one can learn. - Must respect students' 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

Aspects to Consider	Conduct	Pedagogical Models Social Constructivism
		from the more conventional learning contexts. 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 highlighting the delicate function of the learning mediator. It favors reflective and critical thinking, exercising the difficult task of keeping alive and stimulating motivation, and maintaining attention oriented to the nuclei of the subjects studied. The teachers in this environment will need to develop new habits and skills that are not comparable to those common in face-to-face environments.
Contents	Content is valued as an end in itself. Technological means are used to guarantee its effective transmission.	It is conceived as an element under construction and not as processed information.

Aspects to Consider	Conduct	Pedagogical Models Social Constructivism
		It includes information, procedures, attitudes, and values. Previous knowledge, with which conceptual networks can be created, is privileged.
Methodology	Rigid, inflexible teaching methods, employing instructional and programmed teaching.	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. Meaningful learning is defined as the process by which new information is related to a relevant aspect of the student's knowledge structure. The activities focus on the learner's interaction with others, the environment, and the culture, establishing learning as a result of their development and their relationships with others.
Resources	They are valued as enablers of learning and the effectiveness of the teaching process.	Resources are used to collaborate with students to construct knowledge (not finished or decorative resources). The resources allow us to prove an idea or provide a possible answer or solution to a problem, valuing the natural or social environment as a resource.

Aspects to Consider	Conduct	Pedagogical Models Social Constructivism
Evaluation/ Assessment	The behaviorist model assumes that all learners are equal; therefore, they all receive the same information. Students are generally evaluated similarly, with the same instruments and guidelines established for grading them. The evaluation focuses on the product, that is, on the mechanical executions of repetitive actions without giving room for reflection on the behavior executed. This behavior must be measurable and quantifiable, and the established objectives are the criterion of comparison to be used for their evaluation. The purpose of the evaluation is to gather the process's results and assess its effectiveness according to the objectives set. The effectiveness of the process is based on the percentages of achievement of the pre-set objectives.	- Emphasis is placed on the evaluation of learning processes. - Students' self-assessment is given as a capacity for self-regulation and self-evaluation. - The process and the result of their learning are evaluated. - 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 them due to their 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	Conduct	Pedagogical Models Social Constructivism
	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.	

Social Constructivism

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

According to Lev Vygotsky, 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 actual development zone with which students start their educational level.

- **It promotes the students' active role in their learning. Students do not play a passive role in the process of their development; they stimulate the environment and compose and build their own conceptual and symbolic fabric, thus developing their own learning conditions. He acts on reality, transforms it,** and is transformed by it.

The nature of Technical Vocational Education increases the importance of this characteristic because, during the training process, the student can learn in natural work environments through exposure to authentic tasks and the stimulation of the environment to which they are 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 and transform his space.

- **Emphasizes the importance of interaction.** According to the above, the pedagogical model should promote the student's interaction 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 them to enter the labor market successfully. 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, dizzy, 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 to have a pedagogical mediation that privileges students' contact with the work environment. This interaction promotes learning based on realistic activities, using tools and technology to motivate them to engage in activities that have evident 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 social interaction with people, and very especially to the role played by some key actors who participate in the educational process of this subsystem.

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 important to point out educational resources and the role of the teacher. Educational resources constitute how the teacher builds the "scaffolding" through which he/she supports himself/herself in leading 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 achieving 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, inclusion, and exceptional abilities. Likewise, as the student becomes more proficient, the teacher will remove the scaffolding so that they can develop independently.

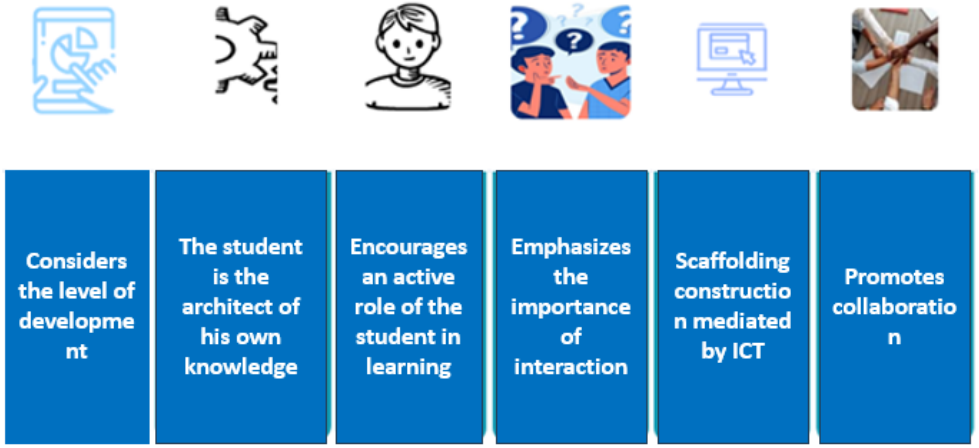
On the other hand, it is worth considering that, from the fundamentals of social constructivism, the development of activities and support provided by teachers is vital. Let's analyze the theoretical-practical relationship that characterizes vocational-technical education, which is oriented to acquiring knowledge, skills, abilities, values, and attitudes in a specific professional field. The educational assistance and support provided by teachers promote that students can develop the skills and knowledge they need and encourage 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

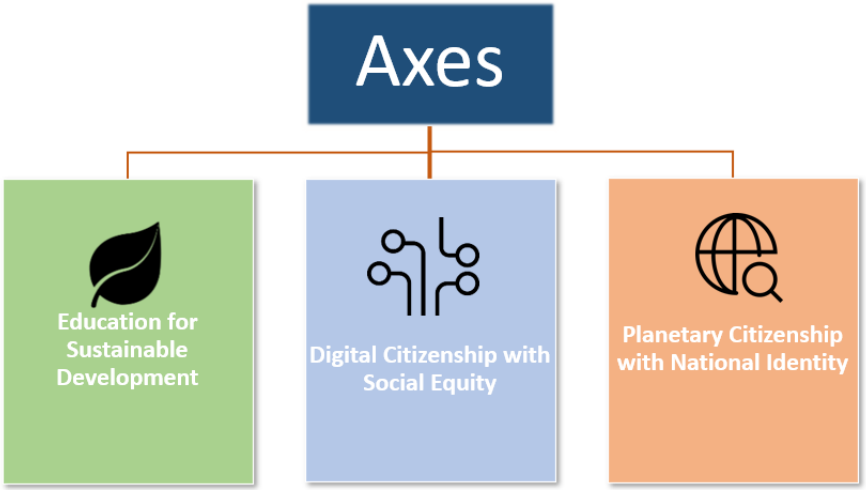
Characteristics of Social Constructivism that support the pedagogical model of TVE.



By 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 and 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

An axis that turns education into the path of empowerment so that people 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

The purpose is to strengthen awareness of the immediate connection and interaction between people and environments worldwide and the impact of local actions on the global level and vice versa. Furthermore, it implies returning to our historical memory to be aware of who we are, where we come from, and where we want to go.

Digital Citizenship with Social Equity

An axis that seeks to develop a set of practices aimed at reducing the social and digital divide through the use and exploitation of digital technologies (CSE; MEP, 2016, pp. 10-12).

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

- Ways of thinking refer to each person's cognitive development, which implies skills related to the generation of knowledge, problem-solving, creativity, and innovation.
- Ways of living in the world entail sociocultural development, the interrelationships woven into global citizenship with multicultural roots, and the construction of life projects.
- Ways of relating to others means creating bridges that help communication and collaboration.

- Tools to integrate into the world: This involves appropriating digital technologies and other forms of integration and paying attention to information management (MEP, 2015, pp. 33-37).

Additionally, it is essential that ETP, as a fundamental pillar for the country's equity, productivity, and sustainability, 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 and teacher, and pedagogical mediation.

Table 2

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

Elements to consider	Characteristics
Educational Policies	• 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 neglecting the importance of applying technical standards. • Promotes inclusion, gender equality, creativity, innovation, reflection, critical thinking, and multilingualism. Has entrepreneurial skills and is committed to sustainability, Costa Rican society, and planetary and digital citizenship.

Elements to consider	Characteristics
Curriculum Management	• 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) and knowing how to be and live with others. • Curriculum design based on qualification standards, implemented with a methodology 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 through the continuous advances of technology, artificial intelligence, and the impact of 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	• 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.
Pedagogical Mediation	• Propone estrategias pedagógicas centradas en el aprendizaje. • Promotes the student to construct knowledge autonomously through their relationship with other collaborators.

Elements to consider	Characteristics
	• Strengthens the action-oriented methodological approach by implementing active methodologies, which are focused on students and characterized by conceiving learning as a process rather than only as a reception and accumulation of information. • It proposes that the activities be based on the student's interaction with others, the environment, and the culture, establishing learning as a consequence of their development and relationships 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, and active experimentation is considered relevant for implementing pedagogical mediation. Simulation is a technique that allows you to recreate situations or establish the feasibility of an experiment. A physical system is visualized from the simulation, 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 experience transformation. 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 learning by designing experiments in the laboratory and the company. In this sense, experience is not enough to produce knowledge; modification of the student's cognitive strategies is necessary. Therefore, experience makes sense when linked to prior knowledge, and conceptual scaffolding is developed, allowing new knowledge to be applied to new situations.

Elements to consider	Characteristics
	The project as a learning strategy allows students to take greater responsibility for their learning by applying the skills acquired in the educational process in real-life 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 constructing their learning. • Promotes motivation in students by engaging in activities that are clearly important in business environments and facilitates the application of their learning in solving real-world problems or in a specific work environment. • Enhances learning in natural work environments, using the equipment, technological educational resources, supplies, tools, and others from the training company.
Role of the Student	• 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. • Interacts with others and with their environment to build meaningful learning. • Create and lead your own learning experience. • Investigates and explores independently, committing to solving real problems and those in their 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 to control your cognition and motivation to improve your learning. Self-regulated learners know how to plan their learning and monitor their understanding efficiently and effectively; they know when they do not

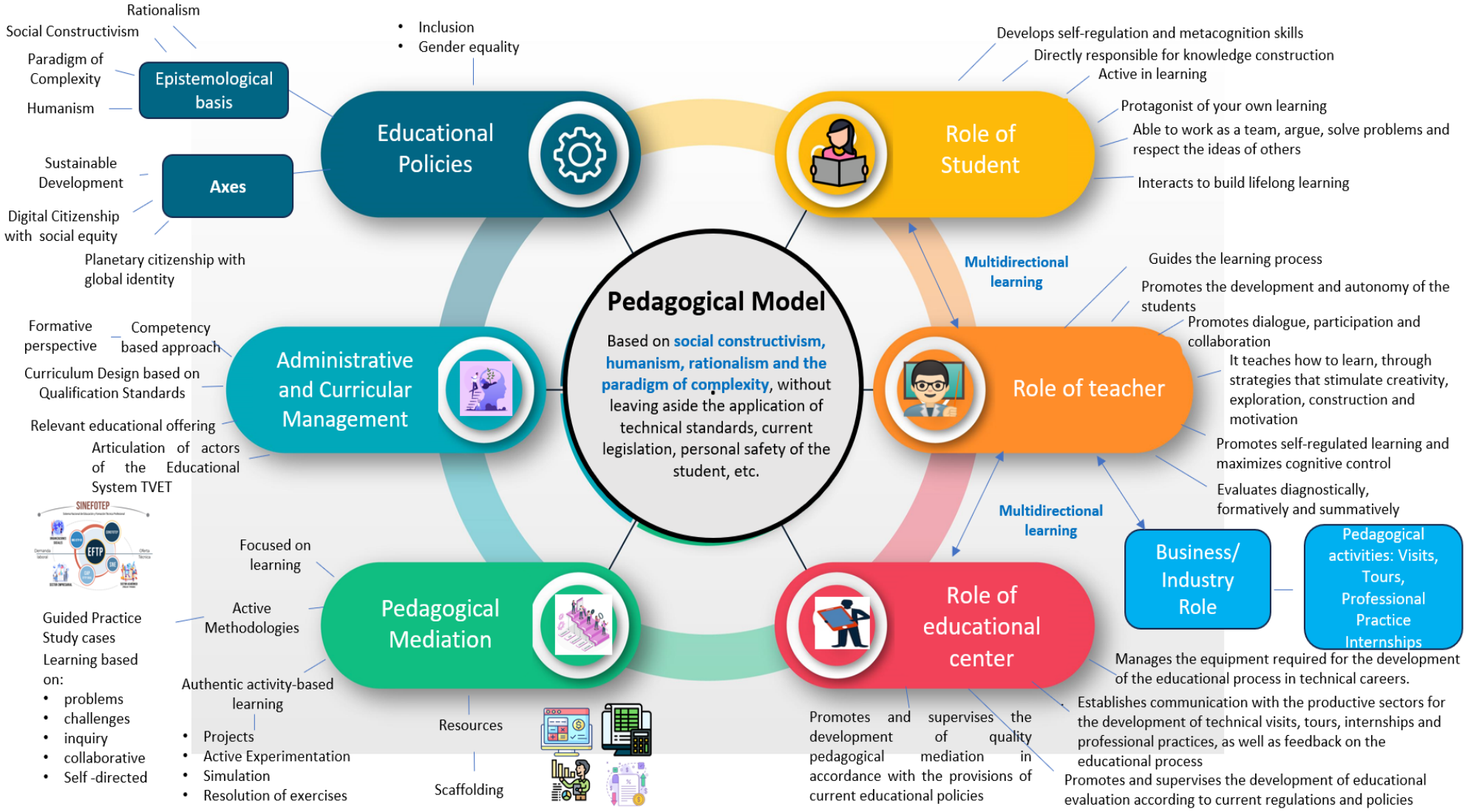
Elements to consider	Characteristics
	understand and have strategies to review and correct the aspects they have not understood. They know how to evaluate their learning accurately and effectively. • Share knowledge, abilities, skills, values, and attitudes with teachers and students, promoting multidirectional 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 in students. It teaches how to learn through strategies that stimulate creativity and favor movement, exploration, production, and motivation through pedagogical mediation. • Maintains communication and coordination with the company and the business/industrial sector in relation to the student's performance during the development of pedagogical activities outside the educational center. • Provides and monitors the educational support the student requires regarding 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, by what is derived from current research in the field of cognitive neurosciences. • Promotes self-regulated learning and maximizes students' cognitive engagement by helping them understand the nature of the learning activities provided to them and the guidelines used when presenting those learning activities. • Carry out the diagnostic, formative, and summative evaluation process.

Elements to consider	Characteristics
	• Promotes multidirectional and dynamic learning situations based on its interaction with the students, mentors, and the environment of the training companies attended by the students in their charge during the alternate processes.
Role of the Educational Center	• Promotes mechanisms for the planning and financing of Professional Technical Education, including infrastructure, equipment, tools, and inputs that facilitate the 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 by 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, guaranteeing the educational center's operation and the required control and monitoring mechanisms.

Diagram 1

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

PEDAGOGICAL MODEL FOR ACCOUNTING AND FINANCE SPECIALTY



Moreover, it's crucial to underscore the pivotal role of curricular design in our study programs. It's designed to meet the evolving needs of technical education and vocational training, as dictated by the current labor context. In line with the OECD's recommendations for our country, we've implemented the National Qualifications Framework for Technical Vocational Education and Training of Costa Rica (MNC-EFTP-CR). This framework, a nationally recognized structure, 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 qualification standards as one of their inputs. This 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 emergence of new trends is reshaping the labor market and redefining the demand for professional profiles within the context of economic globalization. The information and knowledge society has revolutionized the knowledge, skills, abilities, values, and attitudes required by technical human talent. These changes have led to the creation of new, highly sought-after profiles by 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 Costa Rica in the last ten years. The shortage of available human talent and the lack of technical skills and human development competencies are the main reasons employers are not finding the right talent for their organizations (Manpower Group, 2018).

Besides this, the World Bank, the ILO, and UNESCO (2023) think that the trends associated with Industry 4.0 impact 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 a successful transition to the labor market.

Another significant factor influencing professional technical education is the advent of artificial intelligence. This technological advancement has brought about profound changes in the social, economic, and cultural fabric of societies and countries. Its relevance lies in its role in preparing students to navigate the dynamic world of work and 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 system's resilience in the face of future disruptions.

In this context, the competency-based approach, from the formative current or perspective (it has epistemological support linked to constructivism, neo-constructivism, cognitivism, and social constructivism), constitutes one of the main factors that 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.

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

The competency-based approach seeks students to develop their skills or abilities to achieve comprehensive development throughout their lives, which allows them to enter the employment sector or pursue higher education studies successfully. According to López (2016), "The word competence is polysemic, so its approach requires specifying the perspective of its focus since it is currently expected 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; emphasizes more comprehensive processes in which 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 to acquiring data and information and articulating and integrating knowledge or learning: knowing, doing, living together, and being.

These competencies refer us to action. Perrenoud (2008) states, " Competence is the ability to mobilize various cognitive resources to deal with a certain type of situation." 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 competence, the person updates what he knows in a singular context and at the time. In this sense, it is essential to consider motivation as an element in developing skills since it is considered a human dimension based on learning. 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, 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 specific 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 solve problems with a sense of challenge, motivation, flexibility, creativity, understanding and entrepreneurship, within a perspective of metacognitive processing, ongoing improvement and ethical commitment, to contribute 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 competencies 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 competencies 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 is the proposed goals or purposes. When the teacher plans, it is essential that he sets the goals, determines the expected results, and identifies the 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).

About 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 competency-based approach proposed in this study program considers the development of specific, generic, and human development competencies as part of the elements of curricular design.

Specific competencies involve the specific knowledge of each thematic area or discipline. Generic competencies constitute part of the command that the student must have on the necessary theoretical knowledge supporting 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 joint or self-knowledge projects. Likewise, they are linked to the ability to achieve an overview and imply people's understanding, knowledge, and sensitivity. It is considered the ability to act flexibly and be willing to change when facing new situations (López, 2017, pp. 46-47).

Profile of Actors in the Learning Process

Figure 5

Curricular Elements of the Technical Careers Profile

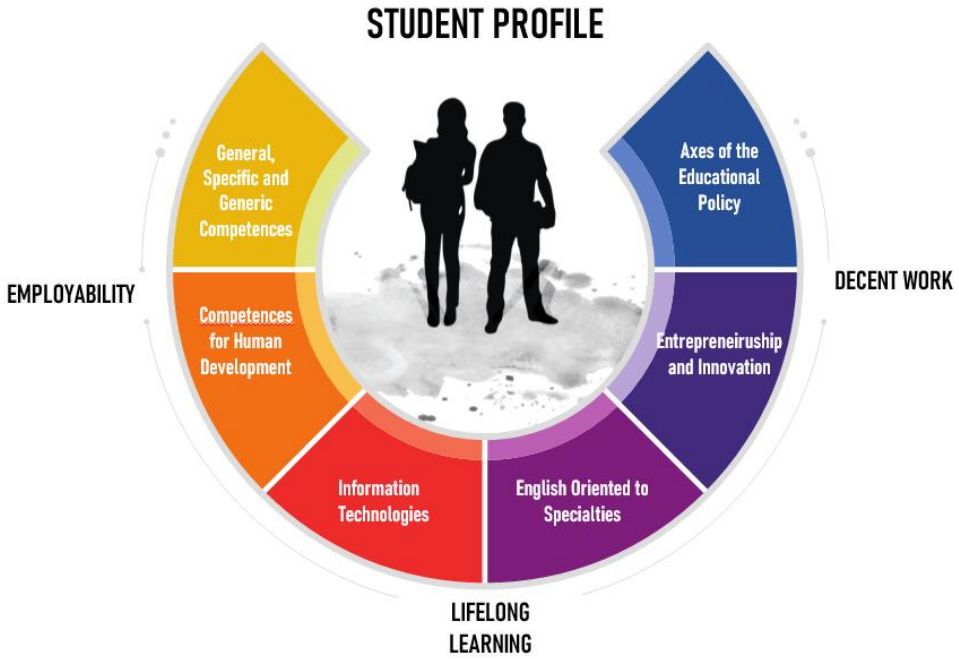


Figure 5 shows the curricular elements contained in the curriculum proposal for technical careers.

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), each student is expected to develop the following competencies at the end of their training process in the technical specialty.

General Competence

It is based on the qualification standard that was used to prepare 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 analyzing the educational and labor context resulting from the information provided by key informants and national and international information sources.

- To develop processes for collecting, recording, and analyzing 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 of each thematic area or discipline.

- Prepare an organization's financial statements according to current regulations and laws.
- Post the balance sheet accounts according to current standards and legislation.

- Perform cost analysis of financial processes according to the client's conditions and legislation.
- Analyze financial and economic indicators, forecasts, and budgets according to current legislation and organizational 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 creating practice companies and their life project, considering their skills, resources, the environment, and their local and social commitment.
- Performs activities of a security operations center (SOC).
- Executes IT monitoring actions.
- Implements defense techniques to the information infrastructure.
- Use digital tools and technologies by applying open source and licensed software, data automation and analysis and their transmission through the Internet, and evaluating alternatives for data protection and integrity through the use of 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 technical training.
- Demonstrate ability and skills in the tasks of the specialty.
- Understand, interpret, and communicate technical information about their training field.
- 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 that are typical of their specialty.
- Demonstrate professional ethics when carrying out tasks related to their specialty.
- Organize their workspace, applying technical standards of the specialty.
- Use the materials, equipment, machinery, and tools in their technical training area.

Competences for Human Development

These are defined as competencies 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 good through moral relations among humans.
  - *Discernment:* The ability to understand or state the difference among several things in the same matter. It involves moral or action judgments solved with integrity, applying a slow concentration process for decision-making with ethics and morals.
  - *Responsibility:* Ability to analyze processes, identify and understand issues, and propose a practical and viable approach.
- Propose solutions to workplace problems, showing the ability to analyze processes and identify and understand practical and viable approaches.
- Apply principles of customer service.
- Demonstrate the ability to be attentive to others by applying the company's policies and effectively relating to solving the need, the service, or the 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 self-learning ability 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 to attain agreements or results.
- Evidence of innovation and creativity. Develop products or processes in a novel and creative way.

- Demonstrate leadership in the technical training area to achieve the organization's goals and objectives and the common good.
- Show the ability to anticipate, on their initiative, future problems or needs in their technical training.
- Show critical thinking. Interpret opinions or statements with valid or truthful arguments applied to the context of everyday life.
- Other competencies required by the public and educational sectors.

Teacher

It is a facilitator of information and knowledge. For this, the teacher requires genuine willingness and commitment to promote skill development effectively. 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 of national and international reality as related to the field of action of their specialty.
- Carefully evaluate their 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 societal ethical processes.

- Participate responsibly in the process of skill development.
- Have the ability to learn 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 that students must acquire by interconnecting the characteristics of the social and cultural setting.
- Participate in educational quality enhancement.
- The ability to express themselves clearly, simply, and correctly orally and in writing, in the technical field, and 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.
- Adequately address conflict solution processes among peers, promote dialogue, and commit to the ideals of Costa Rican education.
- Guide the intellectual development of students.
- Generate evaluation strategies that inspire meaningful learning.
- Explore the knowledge and potential of students for skill development.
- Work in teams.
- Show empathy, sensitivity, and respect for the needs and feelings of others.
- Have a sense of social equity, justice, respect, objectivity, integrity, and honesty.
- Propose, analyze, and solve problems; face intellectual challenges in which they generate answers based on their knowledge and experiences.

- Have the ability to guide students to acquire the ability to analyze and solve problems.
- Identify learning styles to optimize and encourage skills.
- Determine their 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 competencies in technical training. In addition, it includes the competencies 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 technical, theoretical, and methodological knowledge of the field and other disciplines required for the learning process in their area of technical training and life. This must be developed to achieve the learning outcomes established in the curricular proposal.

Achievement indicators are statements describing the path toward compliance with the standard; they set the student's purposes, goals, and aims from the affective, cognitive, and instrumental points of view. These are indicators for macro evaluation that allow visualizing and showing the student's achievement level 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

Specialty[1]: Bilingual Accounting and Finance	**Modality:**	**Detailed Field[2]:**	**Level:**
Sub-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 Internatonal Standards Classification of Education (ISCED).

[3] Educational Polícy "The person: Center of the educational process and transforming subject of society"

4 Macro evaluation indicators.

Didactic Principles and Methodological Strategies for Pedagogic Mediation

Education occupies a central core on countries' agendas. This is due to rapid advances in information and communication technologies, the shift towards knowledge-based economies, and the emphasis on the critical skills and capabilities required for 21st-century citizens. 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 a person requires for their performance today.

Information and telecommunications technologies influence new generations directly and indirectly, which means, among other factors, that they learn differently from previous generations. Using technological resources to satisfy learning and training needs is not enough. 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 critical factor in creating 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 how to teach so that all class members 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.

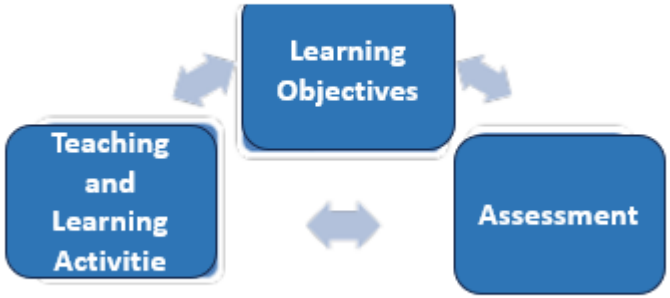
Biggs points out that teaching "forms a complex system, which includes at the classroom level the teacher, the students, the context, the learning activities and their results" (Biggs, 1996, p. 350). These systems need to be aligned if we want to foster student learning: "When there is alignment between 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 occurs in a context or under certain situational factors 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. Described. Let us note that this implies that evaluation should not be treated as something apart from teaching-learning methodologies, but it is an integral part of them.

Diagram 2

The interconnection between three main elements of school planning

Diagram 1; the interconnection between three main elements of school planning



As shown in Diagram 1, 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 will our students do to achieve the expected results, and what will we do to support them?
• Assessment: How will we evaluate if our students achieved the expected results?

By the constructive alignment model, vocational-technical education and training require an action-oriented methodological approach to implementing pedagogical mediation. This model is characterized by moving away from systematic procedures related to specific theoretical structures and is based on didactics that facilitate the connection between knowledge and action.

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

These methods include content-related learning, methodical problem-solving, social-communicative, 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, and role-playing games.

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

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

Teaching based on active methodologies is student-centered, focusing on the development of specific career competencies. 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 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 active, committed, 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 on is self-directed learning, the development of metacognitive skills that promote better and more significant learning. Students work as a team during self-directed learning, 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. Contextualizing teaching promotes students' positive attitude towards learning and motivation. It also allows students to face problems with difficulty and complexity similar to those 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:

- **The Flipped Classroom is conceived as a pedagogical model that emphasizes the need to transfer part of the teaching and learning process outside the classroom, using** class time to develop cognitive processes of greater complexity that promote meaningful learning.
- **Reflective Inquiry-Based Learning 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 it**, 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 also on** 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 team.
- **Project-based learning.** The project is defined as the set of activities articulated among themselves to generate products, services, or understandings capable of solving problems or satisfying needs and concerns, according to the resources and time allocated. To 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, 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 available resources 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 essential as a methodology for developing pedagogical mediation strategies under the competency-based approach. Interdependence is achieved through 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 by 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 handy tool, especially in on-the-job training, where acquiring knowledge effectively and quickly is essential.

Experiential learning is an educational approach 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, requiring participation, connection to the real world, and reflective learning. It is a learning process in which people (individually or in groups) perform specific actions and observe the effects. This type of training promotes a deep construction of knowledge and increases understanding, effectiveness, and efficiency in implementing 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. Simulation is a beneficial 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 hope to encounter. 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 directly impacts job performance. They produce a high degree of motivation and active student participation. They develop skills and abilities, stimulate the critical spirit, allow you to visualize the consequences of your actions, and practically apply the theoretical knowledge acquired.

Simulations are a highly effective tool for implementing experiential learning. They allow students to actively participate, practice skills, and apply knowledge in actual or simulated situations. Best of all, they are beneficial for both face-to-face and online learning, promoting meaningful and lasting learning.

• **Demonstration:** a technique to teach and 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 an actual or simulated performance before others. This demonstration allows us to evaluate the appropriation, comprehension, or application capacity of a theory, method, technique, or 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 learning, fostering metacognition.

The use of active methodologies in technical professional education promotes the student's exposure to natural learning environments typical of professional practice, giving a more complex vision. What is

established in the pedagogical model always considers the environment and the context, providing the opportunity to develop authentic tasks linked significantly 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 consider the characteristics specific to the student and understand 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:

- The lines of work to follow are the articulation of learning outcomes, essential knowledge, activities, and evaluation systems.
- Apply varied methods appropriate for learning different natures: concepts and theories, as well as skills, attitudes, and values. The diversity of methods allows for a comprehensive grasp of the learning object from various perspectives. However, care must be taken not to disperse the student's attention with various changing methodologies.
- The different methodologies are included within a coherent framework that responds to their characteristics. In this sense, no teaching strategy is a 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 that the student can recognize as socially valued 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 actual working conditions (CSUCA, 2018, p.86-87).

The role of the teacher as a critical factor in professional technical education is fundamental to the achievement of significant learning. Some aspects to consider about 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 and a specialist in designing teaching-learning processes that respond individually to various needs.
- It constitutes a relevant actor in preparing 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)

Guidelines for Conducting Pedagogical Activities Outside the 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 reinforce and develop students' knowledge, abilities, skills, and attitudes through their relationship with the environment and concrete reality.

When implementing 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) set 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 students acquire during their technical training, favoring the acquisition of competencies that prepare them to exercise professional activities, facilitate their employability, and foster their entrepreneurial capacity. This practicum is conducted in companies, institutions, and public or private entities nationally and 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 a mandatory curricular activity that is part of the teaching-learning process in public and 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.

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, exceptional guides, or both, to a previously selected place; for example, a museum, historical or archaeological area, gallery, park, reserve, public office, company, laboratories, factory, workshop, community, mountain, among others. The above is based on 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 the schedule presents the program's development 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 makeup it 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 preparing the annual plan must be taken from the curriculum, specifically about 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.

Below is the format template for submitting the annual plan, as approved by CSE in the study program.

Format template for the annual plan

Annual Learning Plan

Technical High School:																																											
Speciality:																																										
Subárea Area:																																**Level:**									
Teacher:																																**Year:**									
Scenarios Theme and Goals	**Feb**				**Mar**				**Apr**				**May**				**Jun**				**Jul**				**Aug**				**Sep**				**Oct**				**Nov**				**Dic**				**Hours**
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	
Educacional Resources																																												

Pedagogical Practice Plan

This plan must be prepared monthly. 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 concerns 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 economic fields (Agriculture et al., 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 based on the contents of the annual plan and, therefore, on the study program's structure, map, and curriculum grid.

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 they expect to observe in students based on the appropriate mediation strategies used and the evidence of knowledge, performance, or product.

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. 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 must address each learning outcome related to the annual plan at all times.

The educational policy axis corresponds to the curriculum "Educating for a New Citizenship." Teachers must state the physical space resources, materials, equipment, and tools 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:**	
Specialty:	**Modality:**	**Detailed Field[5]:**
Sub-area:	**Study Unit:**	**Estimated time:**
Competences for human development:		**Educational Policy Axis[6]:**

Learning Outcomes	Essential Knowledge	Strategies for pedagogical mediation	Evidence	Estimated time (hours)
1.		Teacher-Student	Knowledge Performance Product	

[5] According to International Standard Classification of Education (ISCED).

[6] Curricular Policy "Educating for a New Citezenship".

2.		Teacher-Student	Knowledge Performance Product	
Observations:				

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 knowledge, skills, abilities, and attitudes (Rodríguez & 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 clearly understand the knowledge and specific skills related to generic and career competencies, human development, and linguistic proficiency. Essentially, these are 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 of educators' understanding of 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 implementing the learning process.

What do we assess?

Students' progress 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.

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 must be pre-planned, considering continuity, sequencing, and curricular integration. It is essential to understand that competencies develop continuously, 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 do we determine the level of learning achievement?

One of the challenges of competency-based assessment is understanding students' performance levels. Various types of assessment instruments serve as support resources to determine the attained levels, track progress, and 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 student feedback 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 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 intervene in their learning process effectively. These strategies are always purposeful and intentional and aim to develop 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 do I provide feedback?

It is important to inform students of their results, recognize their achievements, identify their strengths and limitations, and 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 that are 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 is 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. The evaluation identifies and records the attributes of the competence to be developed through the processes and the evidence generated by the student to evaluate the evolution of the domain and transfer of such competence. Teachers make judgments based on their students' processes and evidence through the observation and analysis of the evolution of the domain of each level.

The evaluation must align with the curriculum. There must be a balance among learning outcomes, mediation strategies 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 of the students' results and awareness of what is expected of them. Through competency-based evaluation, students offer teachers, parents, classmates, and the community "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 evaluated since they allow the teacher to judge what each student has achieved.

To be objective when making value judgments, it is essential to establish the achievement indicators and the evidence associated with the established evaluation levels so that, in the end, the collected information can be analyzed to determine if the competencies have been achieved and at what level; this allows making decisions about the development of each student's competencies.

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 component. 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. REA defines the percentage value of the components as appropriate.

Daily work

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

The daily work includes preparing the evidence portfolio in the technical specialties of the Curriculum of Adult Education and Technical Diversified Education.

Homework

It consists of short tasks assigned to students to reinforce their expected learning according to the information collected during daily work. Students can review or reinforce the expected learning through these assignments. Therefore, these assignments must be carried out exclusively by the students so that they can reinforce their learning. Homework should not be assigned during school hours or vacation periods, Easter and mid-year, nor scheduled during testing periods at the school.

Tests

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

Tests should not be cumulative during the same period unless the teacher deems it necessary. A written test must be taken individually and 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, 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-area 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 a project and consider both the process and the product, as well as evidence of self-evaluation and co-evaluation.

Attendance

Attendance is 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 components mentioned earlier, 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 student's achievement level in compliance with current regulations and the ministerial guidelines issued.

Written and performance tests are crucial instruments for evaluating student performance. They must be prepared according to the technical guidelines established by the MEP Learning Assessment Department.

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 student's learning process in the development of competencies must be observed in it, according to the guidelines established by the Directorate of Technical Education and Entrepreneurial Skills.

MICRO
CURRICULUM

Especialidad:

Bilingual Accounting and Finance

COMPONENTS:

- Curricular Structure
- Curriculum Map
- Curriculum Grid
- Syllabus

Curricular Structure Bilingual Accounting and Finance

Name of sub-area	(Number of hours per sub-area per grade)					
	Tenth		Eleventh		Twelfth	
	Weekly hours	Annual hours	Weekly hours	Annual hours	Weekly hours	Annual hours
1. Financial Accounting	12	480	12	480	8	200
2. Gestión en tecnologías digitales orientadas a las finanzas	8	320	-	-	-	-
3. Emprendimiento e Innovación para financistas.	-	-	4	160	-	-
4. Business Financial Management	-	-	4	160	-	-
5. Cost Management	-	-	-	-	12	300
6. English Oriented to Bilingual Accounting and Finance	4	160	4	160	4	100
Total 2840 hours[7]	24	**960**	24	**960**	24	**600+320 PP**

[7] It includes 320 hours of the practicum completed in the twelfth grade.

Curricular Grid

Tenth

1. Financial Accounting

1 **Financial Mathematics** 96 hours	2 **Accounting Cycles** 180 hours
3 **Simplified Taxation Regime** 72 hours	4 **Law on Strengthening of Public Finances** 72 hours
5 **Tax Guides and Audiovisual Aids** 60 hours	

Eleventh

1. Financial Accounting

1 **Accounting for Assets, liabilities, and Equity** 180 hours	2 **Financial Administration** 96 hours
3 **Financial Accounting** 120 hours	4 **Insurance and Pensions** 84 hours

Twelfth

1. Financial Accounting

1 **Budgeting and Profit Planning** 64 hours	2 **Financial Audit** 64 hours
3 **Head Office and Branches** 72 hours	

Tenth	Eleventh	Twelfth
2. Gestión en tecnologías digitales orientadas a las finanzas	**2. Business Financial Management**	**2. Cost Management**
1 **TI aplicado a la Contabilidad y Finanzas** 160 horas	1 **Public Management** 80 Hours	1 **Sources of Financing** 72 hours
2 **Sistema de Pago Electrónico (SINPE)** 80 horas	2 **Financial Assessment in Project Management** 80 horas	2 **Custom Principles** 60 hours
3 **Estadística orientada a las finanzas** 80 horas		3 **Specific Orders Cost** 84 hours
		4 **Process Costing by Department** 84 hours
	3. Emprendimiento e innovación para financistas. 160 horas	
3. English Oriented to Bilingual Accounting and Finance. 160 hours The section specifically designated to this sub-area details the development of this sub-area, including the structure, the curricular grid, and the map.	**4. English Oriented to Bilingual Accounting and Finance.** 160 hours The section specifically designated to this sub-area details the development of this sub-area, including the structure, the curricular grid, and the map.	**3. English Oriented to Bilingual Accounting and Finance.** 100 hours The section specifically designated to this sub-area details the development of this sub-area, including the structure, the curricular grid, and the map.

Level: **Tenth**

Bilingual Accounting and Finance		
1. Financial Accounting		
1. Financial Mathematics (96 hours)	**2. Accounting Cycles** (180 hours)	**3. Simplified Taxation Regime** (72 hours)
Learning Outcomes	**Learning Outcomes**	**Learning Outcomes**
1. Apply financial math formulas, fostering mathematical-logical development. 2. Recognize the guidelines needed for record management, per the regulations issued by the National Archive and other entities. 3. Implement electronic vouchers using the spreadsheet, specialized	1. Distinguish the main characteristics of the types of account charts used in unique accounting processes. 2. Prepare accounting cycles for a service and business company in national and international currency, using the spreadsheet or accounting software as a tool, considering the provisions under current laws.	1. Explain general information on the current Simplified Taxation System (RTS) established by the Ministry of Finance on its official website. 2. Prepare the declaration of the Simplified Taxation System, as established by the Ministry of Finance, on its official website. 3. Recognize the Equal Opportunity Law for Persons with Disabilities, in order to act ethically and responsibly as a

software, or test simulators as a tool. 4. Develop critical thinking exercises as the basis for building analytical capacity. 5. Solve mathematical, logical thinking exercises as a basis for decision-making.	3. Analyze the results of finance reasons in national and international currency, according to current accounting regulations. 4. Argument the fundamentals of professional ethics in the technical career of Accounting and Finance. 5. Analyze the impact of automating accounting processes in the current business environment.	citizen of the community and the country. 4. Implement the strengthening of planetary citizenship with identity, within the framework of Qualification Standards.

Bilingual Accounting and Finance

1. Financial Accounting

4. Law on Strengthening of Public Finances

(72 hours)

Learning Outcomes

1. Recognize the application of Law No. 9635 on Strengthening of Public Finances and the Value Added Tax, according to the current version.
2. Explain the amendment to the Regulations of the Tax Market Basket and its current amendments.
3. Solve simple cases applying the provisions under the Regulations to Law No. 9635 on Strengthening of Public Finances and the current Regulations to the Tax Market Basket.
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.

5. Tax Guides and Visual Aids

(60 hours)

Learning Outcomes

1. Distinguish the use and application of the current documents used in the Tax Administration, as classified by the Ministry of Finance on its official website.
2. Use current manuals of the Virtual Tax Administration (ATV) and current tax guidelines used in Tax Administration in the solution of simple cases, as classified by the Ministry of Finance, on its official website.
3. Access, from any mobile device, the tutorial videos available in the audiovisual aids section on the official Website of Taxpayer Service, Ministry of Finance.

	4. Explain what Occupational Health and Occupational Risk is, according to current regulations.

Bilingual Accounting and Finance

2. Gestión en tecnologías digitales orientadas a las finanzas

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

(160 horas)

Resultados de aprendizaje

1. Utilizar herramientas para la producción de documentos, según las nuevas tendencias.
2. Utilizar herramientas para la gestión y análisis de la información.
3. Utilizar el Internet de todo y la seguridad de los datos.
4. Aplicar principios éticos y legales en el acceso, uso y análisis de la información

2. Sistema de Pagos Electrónicos (SINPE)

(80 horas)

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 seguridad electrónica que ofrece.
3. Usar sana, correcta e inteligentemente las tarjetas

3. Estadística orientada a las finanzas

(80 horas)

Resultados de aprendizaje

1. Elaborar la distribución de frecuencias y su presentación gráfica.
2. Calcular medidas de tendencias centrales para datos no agrupados y agrupados.
3. Analizar información estadística, presentada a través de cuadros y gráficos.

Resultados de aprendizaje	Resultados de aprendizaje	Resultados de aprendizaje
obtenida a partir de grandes volúmenes de datos. 5. Argumentar la influencia del Internet de las cosas (IoT) en los procesos contables y en la toma de decisiones financieras.	de crédito y debido, según los lineamientos emitidos por las entidades bancarias. 4. Utilizar tecnología en el desarrollo de pensamiento creativo. 5. Demostrar los principios de la ciudadanía digital con equidad, en el uso de normas de netiqueta.	4. Redactar ensayos técnicos usando el formato APA, versión vigente. 5. Explicar los principios fundamentales y las aplicaciones prácticas de la inteligencia artificial en el contexto contable.

Level: **Eleventh**

Bilingual Accounting and Finance

1. Financial Accounting

1. Accounting for Assets, Liabilities and Equity (180 hours)	2. Financial Administration (96hours)	3. Financial Accounting (120 hours)	4. Insurance and Pensions (84 hours)
Learning Outcomes	**Learning Outcomes**	**Learning Outcomes**	**Learning Outcomes**
1. Carry out the financial accounting control of the company's current assets by current regulations. 2. Execute the financial accounting control of the company's non-current assets by current regulations.	1. Discriminate the functioning of the superintendencies in the Costa Rican economy. 2. Explain the operationalization of the Bolsa Nacional de Valores (BNV) processes. 3. Account for the operations of the cooperatives	1. Analyze the line of credit and credit card for accounting purposes, recording, valuing, and presenting them in the financial statements in accordance with current regulations using an electronic spreadsheet or an accounting system.	1. Discriminate the functioning of the insurance market and the generalities of pensions in Costa Rica. 2. Identify the legal considerations of the Costa Rican insurance and pension market.

Learning Outcomes	Learning Outcomes	Learning Outcomes	Learning Outcomes
3. Financially account for the company's liabilities by current regulations. 4. Record the financial accounting of the equity accounts according to the regulations. 5. Categorize soft and technical skills required in modern organizations. 6. Determine the impact of robotics on the efficiency and accuracy of inventory management in business environments.	according to current regulations. 4. Account for the transactions of solidarity associations by the regulations in force. 5. Record the accounting operations of trade union associations by the regulations in force. 6. Demonstrate behaviors that reflect ethical commitment by applying principles and values in the exercise of tasks related to the management of the company's assets, liabilities, and patrimony.	2. Analyze the line of credit financially according to current regulations, using the electronic spreadsheet or accounting system, according to current regulations. 3. Record investment and trust funds, as well as the recording, valuation, and presentation in the financial statements, using the electronic spreadsheet or an accounting system, according to current regulations. 4. Prepare the Statement of Cash Flow and Statement of Change in Financial Position on a cash basis, according to current accounting standards.	3. Solve insurance and pension cases, applying operational, technical, and financial fundamentals according to current regulations. 4. Implement strategies that promote customer service according to new trends.

Learning Outcomes	Learning Outcomes	Learning Outcomes	Learning Outcomes
	7. Develop skills in the use of technology as a way to obtain job opportunities in the financial accounting sector.	5. Prepare the Statement of Working Capital and the Statement of Change in Financial Position based on Working Capital by current accounting standards. 6. Explain the bioethics principles in the technical career of Accounting and Finance. 7. Implement educational strategies for sustainable development within the framework of the 2030 agenda.	

Bilingual Accounting and Finance

2. Business Financial Management

1. Public Management

(80hours)

Learning Outcomes

1. Explain the operation of the Integrated Public Procurement System (SICOP) according to the administrative, government, and banking procurement regulations published on the official website.
2. Diagram treasury processes for managing money through the budget according to current accounting, commercial, and banking regulations.
3. Discriminate the requirements for implementing bidding posters, as established in the current Administrative Contracting Law.
4. Apply negotiation strategies that lead to successful business agreements.

2. Financial Assessment in Project Management

(80 hours)

Learning Outcomes

1. Plan investment projects according to legally established techniques and parameters.
2. Use techniques and legal parameters for project evaluation.
3. Apply oral and written communication techniques according to their context.

Bilingual Accounting and Finance

1. Emprendimiento e innovación para financistas

1. Oportunidades de negocios (40 horas)	2. Modelo de negocios (32 horas)	3. Creación de la empresa (68 horas)	4. Plan de Vida (20 horas)
Resultados de aprendizaje	**Resultados de aprendizaje**	**Resultados de aprendizaje**	**Resultados de aprendizaje**
1. Explicar las características esenciales e importancia del emprendimiento haciendo un uso productivo de las tecnologías. 2. Examinar el mercado y su entorno, aplicando herramientas de recolección de información para la identificación de	1. Construir modelos de negocios a partir de ideas innovadoras con propuestas de valor diferenciadoras, utilizando las herramientas y metodologías vigentes. 2. Validar el modelo de negocio, mediante el diseño de productos mínimos viables	1. Describir los tipos de empresas con los cuales se puede desarrollar un negocio. 2. Estructurar el negocio con el enfoque orientado al cliente a través del plan de negocio. 4. Realizar labores en las áreas funcionales que	1. Estimar el nivel alcanzado en la gestión del emprendimiento según las metas y objetivos propuestos en el plan de negocio, para la obtención de la certificación empresarial. 2. Evaluar las oportunidades que ofrece la sociedad para el desarrollo y

oportunidades de negocio, según las nuevas tendencias. 3. Utilizar técnicas creativas que permitan la generación de ideas de negocio innovadoras, brindando soluciones a las necesidades detectadas en los clientes potenciales. 4. Proponer soluciones creativas e innovadoras a necesidades y oportunidades del mercado. 5. Valorar el impacto social, económico y ambiental que generan las propuestas de proyectos de negocios sostenibles.	aplicando metodologías vigentes. 3. Desarrollar el plan de puesta en marcha del modelo de negocio y lanzamiento del producto. 4. Aplicar estrategias de negociación en el proceso de validación de propuestas de negocios. 5. Validar propuestas de negocios tomando en consideración el compromiso con la sociedad local y global. 6. Discriminar los principales elementos que integran la economía Circular y	conforman la empresa de práctica propuesta aplicando los principios de la administración y lo establecido en el plan de negocios. 5. Aplicar los principios de servicio con un enfoque orientado al cliente en la puesta en marcha del plan de negocio. 6. Elegir las mejores estrategias para búsqueda de información a través del uso de las tecnologías de forma individual o colaborativa. 5. Determinar los principales elementos que integran la	consolidación del emprendimiento. 3. Emplear el aprendizaje permanente como herramienta en el desarrollo de competencias para el fortalecimiento de su desempeño en el área de formación técnica, personal y el de su plan de vida. 4. Planificar su vida, considerando sus competencias, recursos y el entorno, contribuyendo al desarrollo de una cultura emprendedora.

	su impacto en el campo de la Contabilidad.	economía verde; y su contribución al desarrollo sostenible, social, económico y ambiental, tanto en el ámbito local como internacional.	

Level: **Twelfth**

Bilingual Accounting and Finance

1. Financial Accounting

1. Budgeting and Profit Planning (64hours)	2. Financial Audit (64hours)	3. Head Office and Branches (72 hours)
Learning Outcomes	**Learning Outcomes**	**Learning Outcomes**
1. Budget planning of the company's profits, according to current regulations. 2. Determine the procedure for planning and controlling utilities according to current regulations. 3. Prepare budgets according to current regulations.	1. Examine the essential aspects, ethical principles, standards, and types of financial auditing according to current regulations. 2. Explain the internal control of real and nominal accounts according to current regulations. 3. Planning Protocol and Etiquette events according to new trends.	1. Account for the operations of the agencies and branches by the accounting and tax regulations in force. 2. Analyze the main economic and accounting aspects of mergers and acquisitions of companies according to current regulations. 3. Diagram the processes executed by the Shared Services Center (SSC).

Learning Outcomes	Learning Outcomes	Learning Outcomes
4. Develop analytical skills in Challenge Based Learning (CBL). 5. Apply the principles of discernment and responsibility in executing financial accounting activities.	4. Assess energy efficiency's social, economic, and environmental impact. 5. Implement actions that favor collaborative activities to achieve common goals.	4. Guide the decision-making process to achieve proposed goals and healthy coexistence. 5. Identify the Sustainable Development Goals (SDGs) according to UNESCO and Agenda 2030.

Bilingual Accounting and Finance

2. Cost Management

1. Sources of Financing (72 hours)	2. Custom Principles (60 hours)	3. Specific Orders Cost (84 hours)	4. Process Costing by Department (84 hours)
Learning Outcomes	**Learning Outcomes**	**Learning Outcomes**	**Learning Outcomes**
1. Calculate master, credit, collection, and cash budgets using an electronic spreadsheet or accounting software according to current regulations. 2. Explain the sources of short-term financing through credit documents.	1. Comprehend Costa Rican regulations governing the export and import of products. 2. Calculate import costs according to current legislation and regulations. 3. Use E-commerce or electronic commerce in productive companies	1. Apply accounting elements and principles to the cost of products in production. 2. Create the company's production cycle with the cost system by placing specific production orders according to current regulations. 3. Calculate variations of cost	1. Calculate the unit cost per cost element from the equivalent production according to current regulations. 2. Prepare journal entries and reports for process cost control according to current regulations. 3. According to current regulations, Apply techniques and procedures to resolve process costing exercises with joint products and by-products.

Learning Outcomes	Learning Outcomes	Learning Outcomes	Learning Outcomes
3. Perform financial analysis of long-term financing sources and financial control of financing sources and commitments, using spreadsheet or accounting software, according to current regulations. 4. Implement financial control of credit and collection by current regulations. 5. According to current regulations, Prepare the financial analysis of the balance	according to current regulations. 4. Apply negotiation strategies that lead to successful agreements. 5. Demonstrate respect for diversity in all its forms and scope through the practice of principles of equity and equality.	elements in the specific order system using the electronic spreadsheet or accounting software, according to current regulations. 4. Search for solutions to scenarios present in the Social Solidarity Economy. 5. Use information that deepens their learning, taking advantage of available learning opportunities. 6. Analyze the economic and environmental impact of energy efficiency in the	4. Promote digital citizenship within the framework of Artificial Intelligence. 5. Use techniques that promote the development of proactive capacity.

Learning Outcomes	Learning Outcomes	Learning Outcomes	Learning Outcomes
and leverage and the integrated analysis of financial statements using the electronic spreadsheet or accounting software. 6. Interpret with precision, using evidence, information, statements, graphs, and own questions, the management of budgets and evaluation of the company's internal control. 7. Promote reflective spaces on planetary citizenship with national identity, according to		Costa Rican industry.	

Learning Outcomes	Learning Outcomes	Learning Outcomes	Learning Outcomes
universal rights and personal.			

MINISTERIO DE EDUCACIÓN PÚBLICA | GOBIERNO DE COSTA RICA

Subject Area
Financial Accounting

Description of the Financial Accounting Subject Area

The Financial Accounting subarea offers space for the theoretical and practical aspects to be developed during twelve hours per week, equivalent to 480 hours per year. The cognitive, psychomotor, and affective aspects are interrelated to facilitate the student's integral formation.

The teaching and learning process is based on developing representative knowledge, such as Profit Budget Planning, Financial Auditing, Head Office, and branches. The foreign currency should be understood as the dollar to develop this sub-area.

The following are the units of study that make up the sub-area:

Budgeting and Profit Planning

The purpose of this unit of study is to develop an educational process that allows the student to acquire competencies and helps the administration efficiently carry out the planning and control functions of the profits generated by the company through its commercial operation. For this unit of study, students must use electronic spreadsheets or accounting software and apply current legislation.

Financial audit

Accounting audit or financial audit is the examination of the information contained in the actual and nominal financial statements by the internal or external auditor of a company, public organization, or private organization.

Head office and branches.

The unit of study provides information on the operations and accounting process performed by the head office and branches, as well as the processes executed in the shared service center for administrative and support activities of the organization.

Table of distribution of Study Units of the Bilingual Financial Accounting Sub-area

Study Units	Weeks	Hours per year
❶ Budgeting and Profit Planning	**8**	**64**
❷ Financial Audit	**8**	**64**
❸ Head Office and Branches	**9**	**72**

Specialty[8]: **Bilingual Accounting and Finance**	Modality: **Commerce and Services**	Detailed Field[9]: **Accounting and Taxes**	Level: **Twelfth**
Sub-area: **Financial Accounting**	Study Unit: **Budgeting and Profit Planning**		Estimated Time:**64 hours, eight weeks**
Competencies for human development: **Discernment and responsibility**		Educational policy axis[10]: **Education for sustainable development**	

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]

1. Budget planning of the company's profits, according to current regulations.	**The administrative process**
	
	• Role of management
	  • Goal orientation
	  • People orientation
	• Management functions
	• Essence of management planning
	  • The decision-making process
	  • Organizing
	• Essence of managerial control
	• Some behavioral aspects of the administrative process.
		• Recognizes the role and functions of management in business organizations.
		
		• Explains the aspects that comprise the essence of administration.
		• Interprets the implications in the company's organization according to the administrative process.
		• Analyzes the control determined in the

[8] Name of the Qualification of the approved NQF standard EFTP CR
Indicators for macro-evaluation.
[9] According to the International Standard Classification of Education (ISCED).
[10] Educational Policy "Person at the center of the educational process and transforming subject of society".
[12] Indicators for macroevaluation.

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]

	Fundamentals of Profit Planning and Control (PPC) (PCU in Spanish).
	
	• Overview of PPC
	• Fundamental concepts of utility planning and control
	• Time dimensions in PPC
	  • The planning calendar.
	• Management control using PPC.
	  • Performance reporting
	  • Accounting by areas of responsibility
	  • Activity costing
	  • Zero-based budgeting
	  • Application of the exception principle
	• Organizational adaptation to PPC
	  • Departments versus department managers
	  • Coordination using PPC
	  • Formal versus informal budgets
	  • Flexibility in the application of PPC
	  • Realistic expectations in PPC
	  • Establishing the basis for PPC
	  • Applying PCU to various types of organizations
	  • Some arguments for and against the PCU
		performance of the actual results with the planned ones and their variations.
		
		• Recognizes the fundamental concepts and purpose of profit planning and control.
		
		• Distinguishes the functions of the planning process and administrative control.
		
		• Determines the dimensions of time in profit planning and control (PPC) (PCU in Spanish).
		
		• Explains the importance of administrative control using PPC (PCU in Spanish).
		• Examines the organizational structure of the company, lines of authority, responsibility, and coordination of the PPC (PCU in Spanish).
		
		• Analyzes realistic expectations, the

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]
		establishment of the base, the various types of organizations in the application, and the pros and cons of PPC (PCU in Spanish).

2. Determine the procedure for planning and controlling utilities according to current regulations.	**The profit planning and control process**
	
	• The profit planning and control process
	  • Identification and evaluation of external variables
	  • Development of the company's general goals
	  • Development of the company's specific goals
	  • Development and evaluation of company strategies
	  • Executive management instructions for planning
	  • Preparation and evaluation of project plans.
	  • Development and approval of strategic and tactical profit plans.
	  • Use of periodic performance reports
	  • Use of flexible budgets
	  • Implementation of monitoring
		• Diagrams the profit planning and control procedure according to current regulations.
		
		• Plans the entry of sales and services to control them according to current regulations.
		
		• Develops the stages of integral sales planning according to current regulations.
		
		• Plans expenses in order to control them according to current regulations.
		
		• Differentiates the concepts of cost and expense.
		
		• According to current regulations, differentiates the

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]

	• Timing of the ongoing utility planning-process planning
	• PCU-related line and advisory staff responsibilities
	• PCU policy manual
	• Planning perspectives
	
	Input Planning and Control: Sales and Services
	
	• Comprehensive sales planning
	• Comparison of sales planning with forecasting
	  • Strategic sales plan
	  • Tactical sales plan
	• Parts of comprehensive sales planning
	  • Step 1: Develop management guidelines for planning.
	  • Step 2: Prepare sales forecasts.
	  • Step 3: Compile other relevant data
	  • Step 4: Develop sales plans, both strategic and tactical.
	  • Step 5: Secure management commitment in the integrated sales plan to achieve goals.
	• Consideration of alternatives in the development of a realistic sales plan
		accounting methods for measuring the economic value of a capital outlay from the methods of the internal rate of return.
		
		• Controls cash flows for accounting purposes, according to current regulations.

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]
	• Price-cost-volume considerations in sales planning • Product line considerations in sales planning • Sales control and related expenses • Sales planning for a non-manufacturing company • The merchandise budgets • Production planning and control: work-in-process and finished goods inventories • Overview of production planning • Responsibility for production planning. **Expense planning and control** **Expenses include manufacturing overhead, product quality, and distribution and administration expenses.** • Cost and expense • Classification of costs by areas of responsibility • Cost behavior • Controllable and non-controllable expenses • Cost reduction and cost control • Cost planning • Planning of production expenses (or manufacturing overhead)	

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]

	• Indirect manufacturing overhead control
	• Product costing
	  • Activity base selection
	• Development of production overhead budgets
	• Planned cost of items produced
	• Product quality costing
	• Planning of distribution or selling expenses
	• Prepare budgets for distribution or selling expenses.
	• Planning of administrative expenses
	• Forecasting the number of employees
	• Cost planning for non-manufacturing companies
	
	Planning and control of capital expenditures
	
	• Definition of Capital Outlay/capital expenditure
	• Characteristics of a capital outlay/capital expenditure budget
	• Project Orientation in the Capital Outlay Budget/Capital Expenditure Budget
	  • Importance of project-related information	

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]

	• Time dimensions of capital outlay budgeting/capital expenditure budgeting
	• Benefits of capital outlay budgeting/capital expenditure budgeting
	• Responsibilities in capital outlay budget development
	  • The capital outlay budget process/capital expenditure
	  • Capital Outlay/capital expenditure budgeting Decisions
	  • Project and proposal evaluation
	• Methods of measuring the economic value of a capital expenditure
	  • Discounted cash flow methods for measuring economic value
	  • Present value of a single future sum
	  • Present value of more than one future amount, ordinary annuity
	• Cash flow considerations
	  • Net present value method used to evaluate investments
	  • Equal net cash inflows
	  • Unequal net flows of cash inflows	

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]

	• Internal rate of return method used to appraise and rank investments
	  • Equal net cash inflows
	  • Unequal net flows of cash inflows
	• Evaluation of discounted cash flow methods
	• Practical and simple methods for measuring the economic value of investments.
	  • The payback period method
	  • Evaluation
	  • The average return on total investment method
	• Control of capital expenditures
	  • Control of significant capital expenditures
	  • Control of minor or small capital outlay capital expenditure.
	
	Cash flow planning and control
	
	• The core of cash planning
	• Time horizons in cash planning and control
	• Methods used to develop a cash budget (or cash budget)
	  • Cash receipts and disbursements method of calculating cash receipts (inflows) and cash disbursements (outflows)	

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]
	• Planning for cash payments (outflows) • Determination of temporary financing requirements • Financial accounting method of calculating cash flows • Cash position control • Techniques to improve cash flow • Cash planning and control in a non-manufacturing company • Termination and implementation of the profit plan • Termination of the profit plan • Alternatives in the development of the profit plan. • Implementation of the profit plan. • Use of the profit plan to control operations. • International Financial Reporting Standards (IFRS)	
3. Prepare budgets according to current regulations.	**Production Budget** • General considerations when planning production and inventory levels • Time dimensions of production planning • Development of production plan and inventory policies	• Diagrams the procedure for budgeting production, direct material, direct labor, and manufacturing overhead in manufacturing companies.

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]

	• Production policy formulation
	• Sufficiency of manufacturing facilities
	• Availability of raw materials and labor
	  • Length of production period
	  • Material requirements planning (MRP)
	  • The production budget as an instrument for planning, coordination, and control.
	
	Planning and control of material purchases and utilization: manufacturing and non-manufacturing companies
	
	• Budgeting of raw materials and parts
	  • Materials and parts budgeting
	  • Materials and parts purchasing Budget
	• Materials and parts inventory budget
	  • Economic Order Quantity (EOQ) Model
	  • Just-in-time purchasing
	  • Materials and parts unit cost estimation
		• Performs the budgeting of sales to production needs in units for the budget period.
		
		• Exemplifies the development of inventory and production policies in the manufacturing enterprise.
		
		• The importance of the PNM in the budgeting and production planning process, ensuring efficient resource allocation
		
		• Diagram the procedures involved in production control.
		• Plans inventory levels and purchases for non-manufacturing companies.
		
		• Determines the labor budget by areas of responsibility according to current regulations.
		
		• Distinguishes the methods used to develop the direct

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]
	• Materials and parts cost planning for a larger number of products • Budgeting the cost of materials and parts used • Planning, coordination, and control aspects of raw materials and parts budgeting • Planning inventory levels and purchasing in a non-manufacturing company • Planning inventory levels • Purchasing planning • Planning and controlling direct labor costs **Flexible Spending Budgets: concept, development, and application** • Concept of flexible expense budgets • Relationship of expenses to production or productive activity. • Methods of determining cost variability. • Flexible budget formats • Tabular • Formulaic • Graphical • Can the concept of cost variability be realistically applied?	labor budget in the manufacturing company. • Develop the budget for raw materials, purchases, and labor according to current regulations. • Applies the structure and cost control of the direct labor budget of the manufacturing company. • Examines the manufacturing overhead control and product costing according to the activity base. • Elaborates the manufacturing overhead budget, product quality cost, and attachment quality with specifications. • Explain the relationship between total fixed and variable costs and the unit cost.

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]

	• Involvement of managers in the development of flexible budgets
	• Uses of flexible budgets
	  • Preparing expense budgets for the tactical profit plan
	  • Providing expense targets
	  • Prepare monthly performance reports.
		• Points out the uses of flexible budgets.
		
		• Prepares flexible budgets according to current regulations.

4. Develop analytical skills in Challenge Based Learning (CBL).	**Description of Problem Based Learning (PBL).** • Conditions must be met to work efficiently with this methodology. • Advantages of Problem-Based Learning. • Disadvantages of Problem-Based Learning. • The teacher and the student. • The evaluation. • Problem-oriented policing. • Learning process with PBL.	• Recognizes the concept of Problem-Based Learning (PBL). • Diagram the Problem-Based Learning process according to new trends. • Develop a Problem-Based Learning case related to his/her specialty.

5. Apply the principles of discernment and responsibility in executing financial accounting activities.	**Discernment and responsibility**:
	
	• Discernment
	  • Concept.
	  • Importance.
	• Responsibility:
	  • Conditions.
	  • Types.
		• Explains the importance of executing actions with discernment and responsibility.
		
		• Relates characteristics of people who act with responsibility and discernment.

Learning Outcomes	Essential Knowledge	Achievement Indicators[11]
		• Executes activities in financial accounting, assuming the consequences of their actions. • Applies discernment and responsibility as an essential part of healthy coexistence.

Specialty: **Bilingual Accounting and Finance**	Modality: **Business and Services**	Detailed Field: **Accounting and Taxes**	Level: **Twelfth**
Sub-area: **Financial Accounting**	Study Unit: **Financial Audit**		Estimated Time:**64 hours, eight weeks**
Competencies for human development: **Teamwork**	Educational policy axis: **Education for sustainable development**		

Learning Outcomes	Essential Knowledge	Achievement Indicators

1. Examine the essential aspects, ethical principles, standards, and types of financial auditing according to current regulations.	**Audit**
	
	• Audit Concept
	• Nature of the audit
	• Types
	• Types of audits
	• The auditor and his responsibility
	• Legislation related to auditing
	  • International Financial Reporting Standards IFRS.
	  • International Accounting Standards IAS
	  • International Standards on Auditing (ISA's)
	  • International Standards on Auditing (ISAs) by topic
	  • International Standards on Auditing (ISAs) Special Considerations in the Audit of Financial Instruments
		• Recognizes the concept, objectives, classes, and types of audits and internal control.
		
		• Distinguishes the legislation related to auditing and internal control.
		
		• Explains the responsibilities and ethical principles governing the auditor's company functions.
		
		• Interprets the evaluation methods and risks used by the auditor to issue the company's internal control opinion.
		
		• Explains the Generally Accepted Auditing

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Statement 5: Special Considerations in the Audit of Small Businesses
	• Principle
	
	Financial Audit
	
	• Concept of Financial Auditing
	• Objectives
	• Characteristics of a financial audit
	• Purpose of the audit
	• Audit planning
	• Financial audit process
	• Planning
	  • Audit concept
	  • Objectives
	  • Phases
	  • Preliminary planning
	  • Specific planning
		Standards (NAGA) according to current regulations.
		
		• Recognizes the importance of the auditor's report according to the company's circumstances.
		
		• Distinguishes the phases of the financial audit.

2. Explain the internal control of real and nominal accounts according to current regulations.	**Internal Control**
	• Concept and importance
	• Objectives: principles and elements
	• Types of internal control: by function, location, action, and other classifications.
	• Methods for evaluating internal control
	  - Flowchart
	  - Narrative description method
		• Explains generalities about internal control.
		
		• Diagrams the execution of financial audits according to current regulations.
		• Discriminates between audit opinion and audit program.

Learning Outcomes	Essential Knowledge	Achievement Indicators

	- Special questionnaires
	- Internal control matrix
	• Risk
	• Description of risk types:
	  • Inherent Risk (IR)
	  • Control Risk (CR)
	  • Detection Risks (DR)
	  • Substantive Testing (PS)
	  • Compliance Testing (CP)
	• Opinion on the internal control system
	• Audit programs
	• Execution of the financial audit
	  • Fieldwork
	  • Audit techniques, practices, procedures and standards
	• Audit procedures
	• Audit tests
	  • Findings and audit evidence: types, basic requirements, and types of evidence
	• Working papers
	• Structure
	• Working paper archive: current or permanent
	• Analysis of financial statements - accounting and auditing
	• Results and findings from prior years
	• Notes to the financial statements
		• Distinguish the concepts of finding and auditing papers or cells.
		
		• Contrasts the types of files in auditing.
		
		• Differentiates between the concepts of actual accounts and nominal accounts.
		
		• Applies internal control of real and nominal accounts according to current regulations.

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Audit report: types of report • Professional opinion on the financial statements • Communication of results. • Internal control of real and nominal accounts.	

3. Planning Protocol and Etiquette events according to new trends.	**Personal presentation:**
	
	• Personal care.
	• Physical appearance.
	• Posture
	• Make-up
	• Wardrobe
	• Accessories
	• Professional style/personal attire:
	  • Self-confidence.
	  • Assertive communication.
	  • Use of an appropriate watch in business.
	  • Fashion and its relationship to etiquette.
	
	Event Protocol and Etiquette:
	
	• Table behavior.
	• Utensils according to the menu.
	• Table layout.
	• Serving the table.
	• Welcoming guests.
		• Differentiates the characteristics of protocol and etiquette.
		
		• Applies the rules of protocol and etiquette in institutional events
		
		• Implements the rules of protocol and etiquette in institutional events, considering the provisions of Law 7600 (if necessary).

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Protocol and Etiquette in a governmental act.
	• Protocol and etiquette for people with disabilities:
	  • Wheelchair.
	  • Motor problems.
	  • With a cane.
	  • Older adult.	

4. Assess energy efficiency's social, economic, and environmental impact.	**Energy efficiency**
	
	• Concept of Energy Efficiency
	• Important aspects
	• Energy efficiency policies
	• Economic context and energy supply
	• Final energy consumption trends
	• Energy consumption trends by fuel and sector
	• General trends in energy efficiency
	• Energy efficiency trends in the energy sectors
	  • energy
	  • industrial
	  • transportation
	  • residential
	  • tertiary
		• Recognizes the concept of energy efficiency and the most critical aspects.
		
		• Explains the trend of energy consumption by fuel and sector in Costa Rica.
		
		• Determines the general energy efficiency trend through the primary and final energy intensity indicators.
		
		• Examines efficiency trends in the energy, industrial, transportation, residential, and tertiary sectors.

Learning Outcomes	Essential Knowledge	Achievement Indicators

5. Implement actions that favor collaborative activities to achieve common goals.	**Teamwork**
	
	• Concept
	• Group and Team
	• Team functioning
	• Team dynamics
	  • Team Roles
	  • Leadership
	  • Communication
	  • Motivation
	• General aspects of teamwork
	  • Conflicts
	  • Processes
	  • Consequences
	  • Advantages and disadvantages
		• Differentiates the concepts of group, team, and teamwork.
		
		• Compares characteristics of group and teamwork.
		
		• Coordinates the collaboration and support of the team to fulfill the learning outcomes outlined in the Accounting and Finance specialty.

Specialty: **Bilingual Accounting and Finance**	Modality: **Comercial y servicios**	Detailed Field: **Accounting and Taxes**	Level: **Twelfth**
Sub-area: **Financial Accounting**	Study Unit: **Head Office and Branches**		Estimated Time:**72 hours, nine weeks**
Competencies for human development: **Decision Taking**	Educational Policy Axis: **Education for sustainable development**		

Learning Outcomes	Essential Knowledge	Achievement Indicators
1. Account for the operations of the agencies and branches by the accounting and tax regulations in force.	**Agencies and Branches** • General • Concept • Normal operations performed • Branch Accounting • Branch current account • Parent company's current account • Worksheet to obtain combined financial statements • Shipment of goods to branches • At cost • At cost-plus services • At cost-plus services • Transaction recording • Agencies • Branches with shipments of goods at cost or a fixed price • Value Added Tax (VAT) • Income Tax Law • International Financial Reporting Standards (IFRS)	• Explains the normal operations performed by agencies and branches. • Accounts for the operations of branches considering the link with the head office and the operations they perform, according to current regulations. • Constructs the worksheet of the combined financial statement of the head office and branches. • Distinguishes the shipment types of goods to branches according to cost type. • Recognizes the method for valuing shares and its effect on permanent investments.

Learning Outcomes	Essential Knowledge	Achievement Indicators
	Consolidation of financial statements • General • Shares • Value of a share. Determination of the purchase cost of a share • Record of acquisition of shares • Acquisition of shares at book value • Acquisition of shares at a value different from the book value • Valuation of permanent investments in shares • Cost method and equity method • Presentation rules applicable to permanent investments in shares valued by the equity method. • Consolidation of financial statements. • Header, body, background of the entity, members of the consolidated entity. • Exclusion of subsidiaries • Pre-consolidation requirements • Assets subject and not subject to depreciation: sale at a profit or sale at a loss. • International Financial Reporting Standards (IFRS) applicable to Agencies and Branches.	• Cites the concepts of cost method and equity method. • Records the purchase price of the share with higher or lower book value, as well as the cost and equity methods for the valuation of permanent investments, according to current regulations. • Calculates VAT and income tax for agencies and branches according to current regulations. • Prepares the financial statement consolidation sheet according to current regulations.

Learning Outcomes	Essential Knowledge	Achievement Indicators

2. Analyze the main economic and accounting aspects of company mergers and acquisitions according to current regulations.	**Mergers and acquisitions (M&A)**
	
	• Financial planning and corporate acquisitions
	• Strategic objectives and company acquisitions
	• Basic forms of company acquisitions
	  • Mergers
	  • Acquisition of shares and takeover bids
	  • Acquisition of assets
	  • Holding company or holding company
	• Reasons for merger or acquisition of companies
	• Acquisitions for strategic purposes.
	• Merger synergies
	• Types of synergies
	• Types of company mergers
	  • Horizontal
	  • Vertical
	  • Conglomerate
	• Attitude towards hostile and friendly takeovers
	  • Hostile takeover strategies
	  • Offensive strategies in hostile takeovers
	  • Defensive strategies in hostile takeovers
		• Explains the purpose of acquisitions and mergers for the company's financial planning.
		
		• Identifies the primary forms for acquiring companies according to current regulations.
		
		• Exemplifies the reasons and types of synergies and mergers that can be carried out in the company.
		
		• Analyzes the types of synergies, company mergers, and the process of purchasing companies according to current legislation.
		• Determines the reactions and fundamental elements for the comparison of a company.
		
		• Calculates the financial benefit of a company purchase according to current regulations.

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Fundamental elements for corporate takeovers
	  • Profit impact
	  • Financial analysis of mergers
	  • Discounted cash flow analysis
	
	National regulations for mergers
	
	• Law 9736 on Strengthening Competition Authorities in Costa Rica.
	• Commission to Promote Competition (COPROCOM).
	• Commercial Code
	• International Financial Reporting Standards (IFRS)
		• Compares the regulations related to mergers and acquisitions of companies in Costa Rica.

3. Diagram the processes executed by the Shared Services Center (SSC).	**Shared Service Center (SSC)** • Concept • Shared functions • Costs and benefits • Recommendations for the implementation of shared services • From multiple to unified • Business environment poses new challenges for CSC • Challenges require innovative solutions	• Explains the concept and functions of the shared service center. • Determines the costs and benefits of the shared service center. • Explain the recommendations, challenges, opportunities, and decision factors for

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Implementation opportunity • Implementation decision factors • Shared services add a new dimension to the structure • CSC involves the integration of several models • Trends • Expanding the scope • Development of the model in the region • Main functions implementing a CSC model • Most commonly used implementation strategies • Evolution of CSC generations • Phases of CSC implementation	implementing a shared service center. • Distinguishes the phases for CSC implementation.

4. Guide the decision-making process to achieve proposed goals and healthy coexistence.	**Decision Making**
	• Concept of Decision-Making
	• Risks in decision making
	  • Success and failure
	  • Importance
	• Types of decisions
	  • Programmed Routine or inconsequential
	• Aspects to consider when making decisions
		• Identifies the importance of decision-making in the success of the learning process and their life project.
		
		• Describes the risks faced in decision-making during the lifelong learning process.
		
		• Relates aspects of the environment when considering decision-making for the merger or acquisition of companies.

Learning Outcomes	Essential Knowledge	Achievement Indicators
		• Shows willingness to work collaboratively to fulfill the proposed common objectives.

5. Identify the Sustainable Development Goals (SDGs) according to UNESCO and Agenda 2030.	**Sustainable Development Goals (SDGs)**
	• Concept
	• Importance
	• 17 SDGs according to the 2030 agenda
	  • SDG 1. End poverty
	  • SDG 2. Zero hunger
	  • SDG 3. Health and well-being
	  • SDG 4. Quality education
	  • SDG 5. Gender equality
	  • SDG 6. Clean water and sanitation
	  • SDG 7. Affordable and clean energy
	  • SDG 8. Decent work and economic growth
	  • SDG 9. Industry, innovation, and infrastructure
	  • SDG 10. Reducing inequalities
	  • SDG 11. Sustainable cities and communities
	  • SDG 12. Responsible production and consumption
	  • SDG 13. Climate action
	  • SDG 14. Underwater life
		• Recognizes what the UNESCO Sustainable Development Goals are according to the 2030 agenda.
		• Distinguish the importance of the SDGs.
		• Discriminate the SDGs according to UNESCO and Agenda 2030.

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• SDG 15. Life of Terrestrial Ecosystems • SDG 16. Peace, justice, and strong institutions • SDG 17. Partnerships to achieve the Goals	

MINISTERIO DE EDUCACIÓN PÚBLICA | GOBIERNO DE COSTA RICA

Subject Area

Cost Management

Description of the sub-area Cost Management

The Cost Management sub-area offers learning spaces for the theoretical and practical aspects to be developed during twelve hours per week, for 300 hours included in the academic course. The cognitive, psychomotor, and affective aspects are interrelated to facilitate the student's integral formation.

The learning process involves developing representative knowledge, such as budgets, inventory management, specific orders, and departmental costs, through processes. The study units that make up the subarea are detailed below.

Sources of Financing

A source of financing is the origin of an economic resource that allows the coverage of an expense or an investment. Generally, it is a bank or other type of financial institution. A source of financing is usually used when a loan is needed to supplement the company's resources. This knowledge enables him/her to prepare the following budgets: cash, credit and collection, financing and commitments and master, short-term financing and financing through credit documents; to perform financial analysis and control of financing sources, financial control of credit and collection, preparation of financial analysis of balance and leverage, and integrated analysis of financial statements for the company.

Customs Principles

The Study Unit provides generalities of inventory management, costs, ABC policy, economic order quantity, order renewal point, safety inventory, technical vocabulary related to customs legislation, calculation of the cost of an import, regulations, and customs regimes according to current regulations.
The student recognizes the importance of maintaining a stock balance in the warehouses and thus obtaining profits, in addition to supplying and distributing the company's items promptly.

Specific Orders Cost

We will develop the topics of product costs in the production process, the production cycle by the system of specific orders, and the calculation of the variations of the cost elements. In addition, the standard costing technique allows for normalizing the indirect cost in the different production units.

Process Costing by Department

The Study Unit includes the following topics: unit cost by cost element, journal entries and reports for process cost control, techniques and procedures for process costing problems with joint and subassemblies, and the operation of the process costing system that determines the allocation of production costs incurred during a period in each department and the calculation of total unit costs to determine the company's revenue.

Table of Distribution of Study Units in this Subject Business Financial Management

Study Units	Weeks	Hours per year
1 Sources of Financing	6	72
2 Custom Principles	5	60
3 Specific Orders Cost	7	84
4 Process Costing by Department	7	84

Specialty: **Bilingual Accounting and Finances**	Modality: **Commerce and Services**	Detailed Field: **Accounting and Taxes**	Level: Twelfth
Sub-area: **Cost Management**	Study Unit: **Sources of Financing**		Estimated Time:**72 hours, six weeks**
Competencies for human development: **Critical Thinking**	Educational policy axis: **Strengthening Planetary Citizenship with National Identity**		

Learning Outcomes	Essential Knowledge	Achievement Indicators
1. Calculate master, credit and collection, and cash budgets using an electronic spreadsheet or accounting software in accordance with current regulations.	**Strategic Planning** • Strategic planning process. **The Budget** • Role of the budget in planning • Budget frame of reference • Indicators to be budgeted • Characteristics of a budget system • The budget process • Advantages and limitations of budgets • Zero-based Budget **The master budget: operating budget** • Sales budget • Production budget	• Recognizes the strategic planning process as a tool for the organization's competitiveness. • Exposes the frame of reference and stages for implementing the organization's budgets. • Distinguishes the types and characteristics of master, credit, and collection budgets and the cash budget. • Explains the Zero-Base Budget (PBC) according to current regulations. • Executes the credit and collection budget, determining cash sales and

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Raw material requirements and purchasing budget • Labor budget • Indirect manufacturing overhead budget • Operating expense budget • Budgeted production and sales costs • Budgeted income statement **Credit and collection budgeting** • Cash sales • Accounts receivable recovery • Financing budget and commitments (payments) • Cash purchases • Payment of accounts payable **Cash Budget** • Budgeted income statement • Cash budget • Budgeted balance sheet or statement of financial position • Cash management budget • Cash flow shortage and its effect on cash budgeting	accounts receivable recovery according to current regulations. • Builds the cash budget according to current regulations. • Uses the electronic spreadsheet or accounting software to prepare different types of budgets.

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Cash Flow Increase Program (CFIP) as a strategy to cope with cash shortages • Projected financial statements • International Financial Reporting Standards (IFRS).	

2. Explain the sources of short-term financing through credit documents.	**Short-term sources of financing**
	
	• Accrued expenses
	• Accounts payable (trade credit)
	  • Cost of trade credit
	  • Components of trade credit: free of cost versus onerous
	• Short-term bank loans
	  • Maturity
	  • Promissory note
	  • Clearing balances
	  • Line of credit
	  • Cost of bank loans
	• Selection of a bank
	• Use, maturity, and cost of commercial paper
	• Calculating the cost of short-term credit
	  • Calculating the cost of trade credit (accounts payable)
	  • Calculating the cost of bank loans
	  • Calculating the cost of commercial paper
		• Explains the concept and characteristics of short-term financing sources.
		
		• Classifies short-term bank loans according to current regulations.
		
		• Distinguish the indicators for calculating the cost of short-term commercial credit according to current regulations.
		
		• Recognizes the importance of compliance with guarantees in short-term financing.
		
		• Executes the International Financial Reporting Standards (IFRS) for short-term financing sources

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Amount borrowed vs. amount required
	• Collateral in short-term financing
	  • Accounts receivable financing
	  • Inventory financing
	• International Financial Reporting Standards (IFRS).
		according to current regulations.
		
		• Calculates the cost of short-term credit according to current regulations.
		
		• Distinguish the types of guarantees to grant short-term financing according to current regulations.

3. According to current regulations, financial analysis of long-term financing sources and financial control of financing sources and commitments should be performed using spreadsheets or accounting software.	**Long-term financing sources** • Common stock and investment banking process • Long-term debt • Reasons for seeking financing • Financing analysis • Main characteristics of long-term financing sources • Types of long-term financing sources: internal and external • Advantages and disadvantages • Return, risk, and cost of capital • PPA-UAII analysis and graphical relationship • Main external financing instruments • Loan	• Recognizes the concept of long-term debt and the reasons for opting for financing. • Explain long-term financing sources' characteristics, types, advantages, and disadvantages. • Performs the PPA-UAII analysis and the graphic relation of the sources of long-term financing. • Explains the characteristics of external financing instruments and the cost of

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Mortgage
	• Equities
	• Bonds
	• Leasing and operating leases
	• Cost of debt
	  • Medium and long-term bank loans
	  • Issuance of bonds or other fixed-income securities
	  • Cost of bond financing
	  • Valuation of bonds from the point of view of the issuer and the investor
	• Selection of financing alternatives
	
	Financial control of funding sources and commitments
	
	• Spontaneous liabilities
	  • Accounts payable management
	  • Accrued debts
	  • Focus on ethics
	  • Management of accrued debts
	• Sources of short-term unsecured loans
	  • Bank loans
	  • Commercial paper
		debt according to current regulations.
		
		• Describes the characteristics of spontaneous liabilities and sources of short-term loans with or without collateral.
		
		• Estimates the effects of deferring payment of accounts payable and using accruals.
		
		• Uses spreadsheet or accounting software tools for long-term financing sources and financial control of financing sources and commitments.

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• International loans
	• Sources of short-term collateralized loans
	  • Characteristics of short-term collateralized loans
	  • Use of accounts receivable as collateral
	  • Use of inventory as collateral
	• International Financial Reporting Standards (IFRS).	

4. Implement financial control of credit and collection by current regulations.	**Financial control of credit and collection**
	
	• Fundamentals of net working capital
	  • Working capital management
	  • Net working capital
	  • Balancing risk and return
	• The cash conversion cycle
	  • Calculating the cash conversion cycle
	  • Financing cash conversion cycle needs
	  • Strategies for managing the cash conversion cycle
	• Inventory management
	  • Different views on inventory levels
		• Identifies the fundamentals of net working capital and the effective conversion cycle.
		
		• Diagrams the procedure for inventory management.
		
		• Discriminates the essential accounts receivable, revenue, and expense management aspects.
		
		• Uses NIF in the cash conversion cycle, inventory management, accounts receivable, income, expenses, and investment in marketable securities.

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Common techniques for inventory management • International inventory management • Accounts receivable management • Credit standards and selection for granting credit. • Credit terms. • Credit monitoring • Revenue and expense management • Flotation costs • Collection acceleration • Collection deferral • Cash concentration • Zero balance accounts • Investment in marketable securities • International Financial Reporting Standards (IFRS).	• Financially controls the credit and collection of the company, according to current regulations.
5. Prepare the financial analysis of balance and leverage and the integrated analysis of financial statements using an electronic spreadsheet or accounting software, according to current regulations.	**Financial analysis of balance sheet and leverage** • Leverage • Break-even analysis • Algebraic method • Graphical method • Variable costs at break-even point	• Recognizes the concept of leverage. • Develops the break-even point analysis according to current regulations.

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Operating leverage
	  • Measurement of the degree of operating leverage (GAO)
	  • Fixed costs and operating leverage
	• Financial leverage
	  • Measurement of the degree of financial leverage (GAF)
	• Total leverage
	  • Measurement of total leverage (GAT)
	
	Integrated analysis of financial statements
	
	• Comparability of financial information
	• Operation of the company
	• Analysis of comparative financial statements
	  • Characteristics and interpretation of results
	• Percentage trend analysis Horizontal analysis
	  • Characteristics and interpretation of results
	• Comprehensive percentage analysis: vertical analysis
		• Distinguish the types of leverage according to current regulations.
		
		• Solves cases of leverage according to current regulations.
		
		• State the accounting processes and characteristics of comparability of financial information.
		
		• Explains the characteristics and interpretation of results of the analysis of comparative financial statements, percentage trends, and integral percentages according to current regulations.
		
		• Cites concepts related to profitability analysis.
		
		• Explains the DuPont model as an essential strategy to maximize company profitability.

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Characteristics and interpretation of results
	
	Profitability analysis
	
	• Profitability
	• Return on assets
	• Net income margin analysis
	• Asset utilization analysis
	• Financing analysis
	• DuPont Model
	
	Financial ratios applicable to the financial structure
	
	• Financial leverage
	• Debt ratio
	• Current and total liabilities
	• Consolidation of bank liabilities
	• Long-term liabilities to stockholders' equity
	• Long-term bank liabilities to net fixed assets
	• Sources of external financing
	  • Free of cost
	  • With cost
	• Liquidity
	  • Objective
	  • Liquidity and solvency
		• Recognizes the financial ratios applicable to the company for decision-making.
		
		• Analyzes the company's liquidity through financial ratios, separating the resources used to cover commitments and the abilities to convert them into money, according to current regulations.
		
		• Relates the management of the operating cycle to the contribution of liquidity and hedging for the diagnosis of commitments with banks for decision-making.
		
		• Exposes the types, external evaluation, and theory of capital structure.
		
		• Interprets the optimal capital structure according to current regulations using the functions of capital costs

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Financial ratios applicable to liquidity
	  • Current ratio
	  • Short-term liquidity ratio or acid test
	  • Ratio of cash to current assets
	  • Cash to current liabilities ratio
	• Operating cycle and liquidity
	• Hedge analysis
	
	Analysis of stockholders' equity structure
	
	• Types of capital
	• External evaluation of capital structure
	• Capital structure theory
	• Optimal capital structure
	• UAII-GPA capital structure approach
	• Comparison of alternative capital structures
	• Consideration of risk in UAII-GPA analysis
	• Basic disadvantages of UAII-GPA analysis
	• Selection of the optimal capital structure
		and the zero growth valuation model.
		
		• Exemplifies the risk and disadvantages of the PPA-GPA method.
		
		• Calculates the value of the optimal capital structure according to current regulations.
		
		• Uses spreadsheet or accounting software to analyze balance sheet, leverage and integrated analysis of financial statements.

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Value calculation • Value maximization versus EPS maximization • Other important considerations • Departmental analysis • By areas of responsibility • Overall financial analysis of the company • International Financial Reporting Standards (IFRS)	
6. Interpret with precision, using evidence, information, statements, graphs, and own questions, the management of budgets and evaluation of the company's internal control.	**Critical thinking:** • Concept. • Elements. • Problems of egocentric thinking. • Reasoning. • Intellectual characteristics. • Critical thinking.	• Describes the importance of critical thinking in evaluating relevant information. • Explain the elements and characteristics of critical thinking. • Reaches conclusions and solutions by reflexively arguing about aspects of budget management and evaluating the company's internal control.
7. Promote reflective spaces on planetary citizenship with national identity, according to universal rights and personal and	**Unesco Universal Rights** • Equity • Equality • Values of respect, tolerance	• Develop innovative practices using technology to perform their work, highlighting the professional

Learning Outcomes	Essential Knowledge	Achievement Indicators
professional qualities of the financial auditor.	• Personal and professional qualities of the financial auditor	qualities of the financial auditor. • Explains the universal rights applied in daily work as part of professional duties and obligations.

Specialty: **Bilingual Accounting and Finances**	Modality: **Commerce and Services**	Detailed Field: **Accounting and Taxes**	Level: **Twelfth**
Sub-area: **Cost Management**	Study Unit: **Custom Principles**		Estimated Time:**60 hours, five weeks**
Competencies for human development: **Negotiation Capacity**		Educational policy axis: **Strengthening Planetary Citizenship with National Identity**	

Learning Outcomes	Essential Knowledge	Achievement Indicators
1. Comprehend Costa Rican regulations governing the export and import of products.	**National Customs Service** • Mission and Vision • Objectives **General Directorate of Customs (DGA) (Dirección General de Aduanas)** • Structure and organization • Functions of the DGA • Types and location of customs offices • Legal framework • National customs legislation • Current General Customs Law (No. 7557) • Regulations to the General Customs Law (current version).Central American Uniform Customs Code	• Describes the mission, vision, and objectives of the National Customs Service. • Explains the functions and legal framework of the General Directorate of Customs and the Central American Uniform Customs Code and Regulations. • Recognizes the auxiliaries of the public function. • Compares the scope of customs regimes, suspensive, unique, and liberatory. • Describes the pending taxes on duty-free imports according to current regulations.

Learning Outcomes	Essential Knowledge	Achievement Indicators
	(CAUCA) and its Regulations (RECAUCA) • Auxiliaries of the public function • Customs regimes Concepts, import modalities, particular modalities, and travelers' baggage. • Suspensive regimes • Temporary importation with re-exportation in the same state, customs transit, and bonded warehouse. • Special and dischargeable regimes. • Temporary admission for inward processing. • Free zone • Duties, customs duties and taxes • Concept, primary elements, other taxes payable on duty-free imports • Obligations for the importation of goods • Concept, customs declaration, self-determination, prior examination, authorized places, warehouse regime, customs clearance, obligations of importers in the clearance and of intermediaries.	• Infer the obligations and procedures for exporting and importing goods according to current regulations. • Cites the obligations and procedures necessary for the clearance of imports. • Explains the export regime according to current regulations. • Diagram the procedure to export merchandise. • Solves cases using customs infractions or sanctions as a basis.

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Import clearance procedure
	  • The concept, verification, prior examination of goods, format, and information required in the goods declaration, as well as the documents that must accompany it.
	• Export regimes
	  • Definitive export, temporary export with re-importation in the same state, and temporary export for outward processing.
	• Export clearance
	  • Concept, obligations of exporters and intermediaries
	• Procedure for the export of goods
	  • Concept, messages, what happens when the third message is not transmitted, export of goods originating in Costa Rica, filing of declaration for review at own facilities, essential considerations, filing of the declaration at border customs, and re-export.
	• Infractions and penalties	

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Concept, infractions, change of administrative or tax liability, offenses, other offenses, penalties, and procedure.	

2. Calculate import costs according to current legislation and regulations.	**Import of materials**
	
	• Documents used:
	  • Purchase order
	  • Commercial import invoice
	  • Letter of Credit
	  • Bill of lading (BL)
	  • Document of record: invoice, freight, insurance policy, tariffs, storage charges and freight bills
	• Market costs: import taxes, value-added taxes, warehousing, freight, etc.
	• Recording of import costs in international markets
		• Identifies the characteristics of the documents stipulated for the importation of materials.
		
		• Applies the formulas for calculating market costs according to current regulations.
		
		• Prepares the accounting record of import costs in the local and international market, according to current regulations.
		
		• Uses the accounting sheet or software for the calculation of import costs.

3. Use E-commerce or electronic commerce in productive companies according to current regulations.	**Fundamentals of e-commerce** • Origin • Concept of e-commerce • E-commerce and e-business • Characteristics, advantages, limitations, uses, and elements • Types of e-commerce	• Explains the origin, advantages, limitations, and legal aspects of electronic payment and collection processes. • Recognizes the customer service and security that must

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Legal aspects • Means of payment and collection processes. • Payment methods applicable to e-commerce • Logistics and distribution of orders. **Customer service and e-commerce security** • Customer care concept • Customer care strategies • Responsibilities of the customer service center • Pre-purchase and purchase customer service • Customer service in post-purchase or post-sale. • Values and principles of customer service • Customer profile • Effective information • Distribution channels and tools for the improvement of customer care • E-commerce communication improvement • Consumer safety and transactions.	be provided to the e-commerce user. • Identifies the technological requirements of electronic commerce. • Distinguishes the process, work areas, means, forms of payment, collection processes, logistics, and distribution of orders applicable to E-commerce. • Executes the services offered in the technological platforms of e-commerce for the productive company.

Learning Outcomes	Essential Knowledge	Achievement Indicators

	Technological aspects of e-commerce
	• Infrastructure
	• Technological elements
	• Platforms
	  • Google Analytics
	  • E-commerce
	  • Types of online platforms: Free and paid platforms
	
	M-commerce
	
	• Concept of M-commerce
	• History and trends.
	• The smartphone as a shopping device
	• Best practices
	• Mobile websites
	• Ideas to boost
	• Metrics
	• Current M-commerce challenges: the supply chain.
	
	M-payment
	
	• Basis, timing, and means of payment
	• Security
	• Standarization and primary services	

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Internet Strategies for e-commerce
	  • Internet marketing techniques
	  • Online marketing tools
	  • Internet marketing strategies
	  • Search Engine Optimization (SEO)
	  • SEO and digital marketing
	  • SEO methodology: Strategy vs. tactics
	  • Website techniques for SEO
	  • Search Engine Marketing (SEM)
	  • Pay Per Click-PEY PER CLIC (PPC)
	  • User experience (UX)
	  • Interactions with UX
	  • Traffic Management Strategy (TMS)
	  • AdWords advantages and disadvantages
	  • AdWords Ads on Google
	  • Creation and configuration of the first campaign.	

4. Apply negotiation strategies that lead to successful agreements.	**Negotiation capacity:** • Concept. • Elements of a successful negotiation process.	• Describes the concept of negotiation skills. • Explains the skills of the negotiator.

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Negotiation skills. • Negotiation strategies.	• Determines the elements of successful negotiation.
5. Demonstrate respect for diversity in all its forms and scope through the practice of principles of equity and equality.	• Towards a good practice in anti-discrimination education • Classroom spaces to accept, understand, and dignify differences regardless of sexual orientation. • Life skills • Binding legal framework • Support networks.	• Recognizes good practices that integrate awareness of the different experiences and discriminatory manifestations. • Determines spaces where the difference is accepted, understood, and dignified regardless of sexual orientation and the development of competencies in comprehensive education processes. • Applies the legal framework for the protection and application of the rights of Costa Rican individuals and companies.

Speciality: **Bilingual Accounting and Finances**	Modality: **Commerce and Services**	Detailed Field:: **Accounting and Taxes**	Level: **Twelfth**
Sub-area: **Cost Management**	Study Unit: **Specific Order Cost**		Estimated Time:**84 hours, 7 weeks**
Competencies for human development: **Self-learning**		Educational policy axis: **Education for sustainable development**	

Learning Outcomes	Essential Knowledge	Achievement Indicators

1. Apply accounting elements and principles in the cost of products in the production process.	**Cost Accounting**
	• Objectives, concept, costs and expenses and classification
	• Internal and external users of financial information
	• Financial accounting and management accounting
	• Trading and processing company
	• Cost of production
	  • Accounting treatment
	  • Statement of cost of production sales
	  • Raw materials
	  • Labor
	  • Indirect charges
	  • Prime costs, transformation or conversion, operating expenses, total cost and sales price
	• Chart of accounts
		• Cites the objectives and users of cost accounting.
		• Distinguishes the elements involved in the definition of the cost of production and selling price.
		• Calculates the cost of direct raw materials and items sold, finished production and statement of the cost of production and sales of the industrial enterprise, according to current regulations.
		• Recognizes the characteristics of the three elements of the production or manufacturing cost.

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Organizational Structure
	• Addressing Order (OD)
	  • Order Type
	  • Order number
	  • Cost or expense concept
	  • Cost or expense classification
	• Cost accumulation system
	• Statement of cost of production and sales
	  • Content of the statement of cost of production and sales
	  • Body of the document
	  • Relationship with other financial statements
	
	Elements of production cost
	
	• Raw materials
	  • Production planning and inventory control, quality control, raw material storage, costing, purchasing
	• Valuation of warehouse issues
	  • Average cost
	  • First in, first out (FIFO)
	• Labor cost
	  • Man-hour cost: concept, objective, legal framework and procedure.
	• Profitability
		• Explains the PEPS method, according to current regulations.
		
		• Calculates the man-hour cost of labor, according to current regulations.
		
		• Differentiates the indicators for the calculation of indirect charges.
		
		• Calculates the reciprocal or mutual routing of the cost period, according to current regulations.
		
		• Applies the electronic spreadsheet or accounting software for the calculation of the total and unit cost of the production order.
		
		• Identifies the characteristics and differences of the production cost systems.
		
		• Calculates the finished production cost of the production order cost system

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Addressing payroll costs
	• International Financial Reporting Standards (IFRS)
	
	Indirect charges
	
	• Raw materials and indirect labor, depreciation, amortization and prepaid manufacturing expenses.
	• Cost centers (CC)
	• Primary allocation or apportionment
	• Secondary routing
	• Final routing: bases
	• Reciprocal or mutual services
	• International Financial Reporting Standards (IFRS)
	
	Determination and control of production costs
	
	• Production cost information system
	  • Information sources: Production, finance and administration sub-directorate.
	• Cost system
	  • Classification according to the production characteristics of the industry: system costs by
		according to current regulations.
		
		• Exemplifies the accounting procedure for damaged or defective units, scrap material, and waste in the cost system by specific orders.
		
		• Uses spreadsheet or accounting software for the calculation of product costs in the production process.

Learning Outcomes	Essential Knowledge	Achievement Indicators

	specific orders and by processes.
	• Classification according to the costing method: absorbent and direct.
	• Classification according to the moment for cost determination
	  • Historical costs
	  • Estimated and standard predetermined costs.
	• Cost information system by production orders with absorbent costing and historical costs.
	• Costing system by specific or work orders.
	  • Concept, purchase and consumption of materials, labor cost and manufacturing overheads.
	• Damaged units, defective units, scrap material and waste in a job order costing system.
	  • Concept, purchase and consumption of materials, cost of labor and manufacturing overhead
	  • Accounting for damaged, spoilage, defective, scrap and waste units	

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Costing by operations and by projects	
2. Make the production cycle of the company with the cost system by specific production orders, according to current regulations.	**Production accounting cycle in the specific cost system** • Statement of production costs • Production cost flows and accounts • Operating statements for a manufacturing company • Accounting for items produced and sold • Factory general ledger • Cost accounting and books. • International Financial Reporting Standards (IFRS)	• Recognizes the process of the accounting cycle with the system of specific production orders. • Prepares the accounting cycle of the company for the production of goods or services through the cost system by specific orders. • Uses the electronic spreadsheet or accounting software for the preparation of the production cycle of the company through the system of specific order costs.

3. Calculate variations of cost elements in the specific order system, using the electronic spreadsheet or accounting software, according to current regulations.	**Variations of the three elements for the specific order system**
	
	• Variation analysis
	• Types of variations:
	  • of materials
	  • of the price of direct materials
	  • of the efficiency of direct materials
	  • Direct labor efficiency
	  • of the price of direct labor
		• Describes variation analysis.
		
		• Recognizes the types and characteristics of variations in the specific order system.
		
		• Determines the importance of variation analysis for the management of the production company.

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Analysis of indirect manufacturing costs based on one, two or three variations. • Variance accounting	• Performs the analysis of indirect manufacturing costs based on one, two and three variations for the production company by the specific order system. • Applies the electronic spreadsheet or accounting software in calculating the variations of the three elements by the system of specific orders.
4. Search for solutions to scenarios present in the Social Solidarity Economy.	**Solidarity-based social economy:** • Social economy as a way to another social development. • Relationship with the state. • Social scope. • Economy 'a secas' vrs Political Economy. **Political incidence:** • Organization of the Costa Rican State. • Functioning of the political and electoral system. • The Municipal Regime. • Public policy for equality between men and women.	• Summarizes the main characteristics of the Social Solidarity Economy. • Explains the Social Solidarity Economy and its relationship with employers and workers. • Lists the specific actions for political advocacy. • Diagrams the process of a Citizen Audit. • Explains what is Lobbying and Institutionalism.

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Planning of public policies. • Evolution of the institutional framework and public policies for gender equality in Costa Rica. • Policies and institutions at the local-municipal level. • Political advocacy, proposals, and strategies for empowerment. • Specific actions for political advocacy. • Lobbying. • Citizen audit. • Proposal of route for political advocacy.	• Diagrams the correct route for political advocacy.
5. Analyze the economic and environmental impact of energy efficiency in the Costa Rican industry.	**Fundamental concepts:** • Artificial intelligence. • Machine learning. • Predictive algorithms. • Natural language processing. **Uses of artificial intelligence in accounting:** • Fraud detection. • Invoice processing. • Advanced data analytics. • Generation of financial reports. • Automation of repetitive tasks.	• Recognizes fundamental concepts related to artificial intelligence in accounting. • Identify specific examples of the use of artificial intelligence in accounting. • Explains the advantages and challenges associated with integrating artificial intelligence into accounting.

Learning Outcomes	Essential Knowledge	Achievement Indicators
	Advantages of integrating artificial intelligence in accounting: • Better financial control. • Saving time and costs. • Helps avoid and detect fraud. • Data Analysis of large volumes. **Challenges of integrating artificial intelligence in accounting:** • Data security and privacy. • Job displacement. • Change in job skills. • Ethics and responsibility.	

Specialty: **Bilingual Accounting and Finances**	Modality: **Commerce and Services**	Detailed Field: **Accounting and Taxes**	Level: **Twelfth**
Sub-area: **Cost Management**	Study Unit: **Process Costing by Department**		Estimated Time:**84 hours, seven weeks**
Competencies for human development: **Proactivity**	Educational policy axis: **Digital citizenship with social equity**		

Learning Outcomes	Essential Knowledge	Achievement Indicators

1. Calculate the unit cost per cost element from the equivalent production according to current regulations.	**Process cost information system with absorption costing and historical costs.**
	
	• Features: -Basic concepts: -Basic concepts
	• Basic concepts:
	  • Cost period, process, costs incurred, finished production in each process, processed or actual production.
	• Equivalent units
	• Production cost report
	  • Volume, equivalent units, and total costs and units
	• Joint product costs
	  • Co-products and by-products
	  • Ecological costs
	• Co-products
	  • Methods for allocating joint costs to by-products
		• Distinguishes the characteristics and basic concepts of the process cost information system with absorption costing and historical costs.
		
		• Explains the elements of the production cost report.
		
		• Identifies the methods for allocating the cost of co-products and by-products.
		• Calculates the allocation of joint costs to co-products according to current regulations.
		
		• Distinguishes the characteristics and requirements of standard, direct and absorbing,

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Allocation methods based on units produced (production volume) • Allocation method based on market selling price at the point of separation • Allocation method considering what the company is engaged in • Determination of co-product costs • Coproduct and by-product results analysis • Coproduct cost determination • By-products • Methods for accounting for by-products • Planning, control, and decision-making. • Standard costs • Profitability • Determining raw material and direct labor costs: quantity and price standard. • Indirect charges: production capacity, flexible budget, and standard quota. • Updating of standards • Variations • Direct raw material	variable, and semi-variable costs. • Determines the variations of raw material, labor, and direct and indirect standard cost charges for the process costing system according to current regulations. • Calculates the unit cost of the cost elements from the equivalent production in the process cost system, according to current regulations. • Calculates the break-even point using the different methods, according to the regulations in force.

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Imported raw material • Direct labor • Indirect charges • Accounting mechanics • Direct and absorbing costing • Concept and characteristics • Advantages and disadvantages • Comparative analysis between direct and absorbing costing • Balance sheet • Separation of fixed and variable costs • Fixed costs or period costs • Fixed costs, fixed production costs, and fixed operating costs • Variable costs • Variable production and operating costs • Total cost • Semi-variable costs or mixed production and operating costs • Determination of fixed and variable components • High-point-low point method, scatter plots, regression, and least-squares methods	

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Determination of the variable component • Determination of the fixed component • Cost-volume-profit analysis • Concept break-even point (BE) • Break-even point (BE) • Equation method • Marginal contribution method • Graphical method • Changes in variables: selling price (PV), variable costs (CV) and fixed costs (CF) • Desired profit (UD) • Margin of safety (MS) • Product mix • Average marginal contribution analysis (revenue terms) • Average marginal contribution analysis (unit terms) • Cost-volume-profit analysis assumptions	
2. According to current regulations, Prepare journal entries and reports for process cost control.	**Production Accounting Cycle in the Activity-Based Costing System** • Production cost report by department • Post physical flow (quantity report)	• Recognizes the data required in the department's process cost control reports. • Elaborates the accounting cycle for the production company through the

Learning Outcomes	Essential Knowledge	Achievement Indicators
	• Calculate equivalent production units (equivalent production plan) • Accumulate total and unit costs, to be posted by department (cost plan to be posted) • Allocate accumulated costs to units transferred or still in process (posted cost plan) • Accounting record of direct materials by department • Accounting record of direct labor by department • Indirect manufacturing cost accounting record by department • Production cost report by department • Prepare the statement of the cost of production sold. • International Financial Reporting Standards (IFRS)	process costing system, according to current regulations. • Uses the electronic spreadsheet or accounting software to analyze process costs.
3. Apply techniques and procedures for resolving process costing exercises with joint products and by-products according to current regulations.	**Techniques and procedures for resolving process costing exercises with joint products and by-products.** • Allocation of joint costs or co-products using units produced or by market selling price at the point of separation.	• Identifies the variables to carry out the accounting of by-products. • Calculates the costs of joint products and by-products using techniques and procedures to resolve

Learning Outcomes	Essential Knowledge	Achievement Indicators

	• Accounting for by-products
	  • By-products go through a process after their transformation or disposal.
	  • The sale of by-products is treated as revenue.
	  • Sale of by-products is treated as a reduction to joint costs.
	  • By-products go through a transformation process to generate other products or services for sale
	  • By-products go through a transformation process to generate other products or services used by the company itself.
		exercises according to current regulations.
		
		• Calculates the cost per process of joint products and by-products using electronic spreadsheets or accounting software.

4. Promote digital citizenship within the framework of Artificial Intelligence.	**Artificial Intelligence:** • Concept of Artificial Intelligence. • Pioneering applications and uses of Artificial Intelligence. • Development of an artificial intelligence business strategy. • Application cases.	• Recognizes the concept of Artificial Intelligence. • Distinguishes the applications and uses of Artificial Intelligence. • Develops a business strategy of artificial intelligence related to their specialty.

Learning Outcomes	Essential Knowledge	Achievement Indicators
5. Use techniques that promote the development of proactive capacity.	**Proactivity:** • Concept. • Importance for professional and labor success. • Characteristics of proactive behaviors.	• Explains the importance of proactivity as an element of professional and work success. • Describes the characteristics of a proactive person. • Shows proactive behaviors during the execution of activities of the learning process.

Subject Area English Oriented to Bilingual Accounting and Finance

Description

To provide our young people with more significant opportunities and improve the country's competitiveness, the Higher Education Board approved a subject area for acquiring language skills in English for Specific Purposes as part of the Specialties of Technical Vocational Education and Training (TVET) curriculum.

Developing English language skills is essential for Costa Rican youth to successfully integrate into society, take advantage of new opportunities, and enhance their employability.

The subject area **English Oriented to Bilingual Accounting and Finance in twelfth 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 a 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 this program, the four linguistic competencies are developed using the six levels of the Common European Framework of Reference (CEFR), with essential knowledge that belongs specifically to Bilingual Accounting and Finance and related topics such as employability and entrepreneurship.

The student will become an English Independent User (B1) according to the Common European Framework of Reference (CEFR) at the end of the twelfth grade.

The subject area contains three scenarios, each with several themes, detailed in the Curricular Grid and the Curriculum Scope and Sequence, described later in this section.

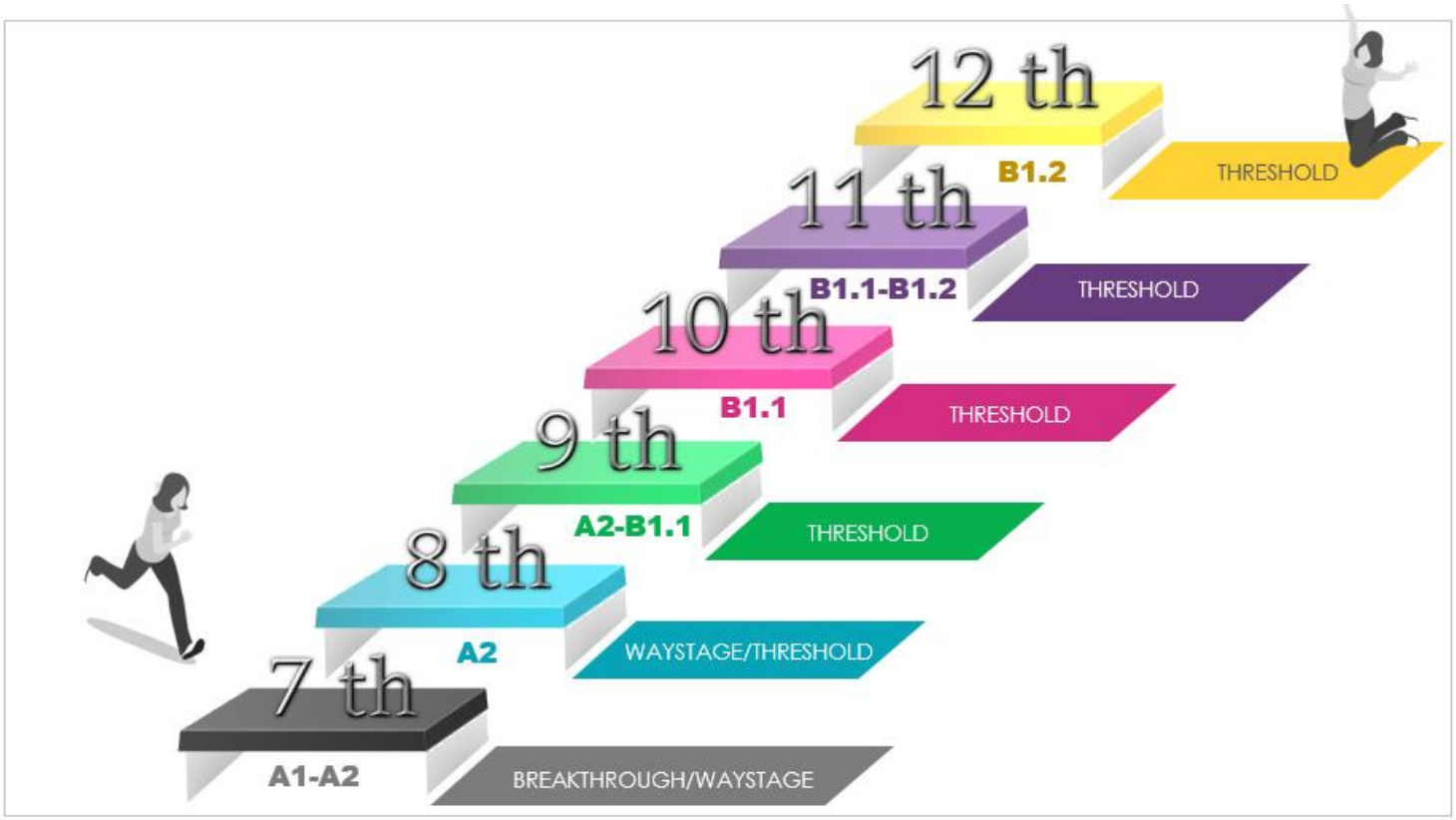
The organization outlined in this Curriculum is closer to real-life language use, grounded in interaction in which meaning is co-constructed. The goals are presented under four modes of communication: reception, production, interaction, and mediation. (CEFF, 2019 p.30.)

Embracing language learning comprises the action performed by people who develop general and communicative language competencies as individuals and social agents. Drawing on the competencies at their disposal in diverse contexts under various conditions and under different constraints to engage in activities involving language processes to produce and receive texts about themes in specific domains, activating those strategies that seem most appropriate for accomplishing the tasks. Monitoring these actions by the participants leads to reinforcing and modifying their competencies.

The CEFR has two axes: 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. First, they can be grouped into three broad categories: basic user (A1 and A2), Independent user (B1 and B2), and Proficient User (C1 and C2). Second, the six reference levels are often segmented.

Figure 6

Expected reference levels Common reference levels in the Professional Technical Education Curriculum.



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 based on data supplied by CEFR, 2014.

Rationale

The education system is based on the Constitution of Costa Rica (1949), which states that "the State is obliged to provide adequate education conforming to the needs and requirements of students, to allow them the greatest development of their abilities, and determining education as a fundamental right" (Article 77 and 78).

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

As part of its constitutional mandate, the High Education Board (CSE) has approved several vital provisions, regulations, and policies to guide Costa Rican education. The curricular policy document "Educating for a New Citizenship" and the educational policy document "The person: center of the educational process and transforming subject of society" are essential.

In compliance with the provisions of the regulations and policies approved by the High Education Council, the DETCE has implemented several educational reforms aimed at providing tools to promote the incorporation of people into employability, the creation of their enterprise, or the pursuit of higher education studies.

Seeking ongoing improvement and promoting upward social mobility of the Costa Rican population, technical vocational education (ETP) in Costa Rica continues to evolve to generate qualified, technical human talent capable of making informed decisions, taking responsibility for their actions, and influencing current and future communities. All this must be coupled with environmental integrity, economic viability, social justice, cultural diversity, respect, and environmental ethics to contribute to the country's competitiveness.

The educational and curricular policies approved by the CSE establish the educational model framework for the ETP curriculum, focusing on education by competencies. This framework constitutes the foundation and frame of reference for achieving the proposed goals and objectives of the subsystem.

The study programs are based on the philosophical pillars established under the educational policy: the person, the center of the educational process, and the transforming subject of society.

Paradigm of Complexity

- It claims that the human being is self-organized and self-referential, aware of him/herself and his/her environment, and that existence makes sense within a social-family natural ecosystem and as part of society. Regarding knowledge acquisition, this paradigm considers that students develop in a bio-natural ecosystem (which refers to the biological nature of knowledge in terms of brain forms and learning modes) and in a social ecosystem that conditions knowledge acquisition. Human beings are characterized by autonomy and individuality, establishing relationships with the environment, having skills for learning,

inventiveness, creativity, the ability to integrate information from the natural and social world, and the capacity to make decisions.

In the educational field, the paradigm of complexity allows for broadening the training horizon. It considers that human action, due to its characteristics, is uncertain and full of unpredictable events that require students to develop their inventiveness and propose new strategies to address a reality that changes daily.

Humanism

- It is aimed at personal growth and, therefore, appreciates students' experience, including their emotional aspects. Every person is considered responsible for their own life and self-realization. Consequently, education focuses on the individual so that they evaluate and guide their own experience through the meaning acquired by their learning process.

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

Social Constructivism

- It proposes the maximum and multifaceted development of the student's capacities and interests according to learning in the social context, taking into account their prior experiences and the mental structures of the person participating in the processes of knowledge construction. It is both a part and a product of human activity in the social and cultural context where the person develops.

Paradigm of Rationalism

- It is based on reason and objective truths as the principles for building valid knowledge; it has been essential in conceptualizing Costa Rican educational policies (CSE; MEP, 2016, pp. 8-10).

Study programs aim to develop specific skills and competencies for human growth. They are based on the philosophical pillars of educational policy and articulated with axes permeating different situations in the educational field. These axes are part of the actions implemented in this curriculum across all the themes to be developed.

Principles and axes that permeate education policy

Education for Sustainable Development

This axis turns education into a tool to empower people so that they can make informed decisions, take responsibility for their individual actions and their impact on present and future communities, and consequently contribute to the development of societies with environmental integrity, economic viability, and social justice for present and future generations.

Global Citizenship with National Identity

This axis aims to strengthen awareness of the connection and immediate interaction between people and the environment worldwide and the influence of local actions on the global sphere and vice versa. In addition, it implies regaining our historical memory to be aware of who we are, where we come from, and where we want to go.

Digital Citizenship with Social Equity

This axis seeks the development of several practices aimed at reducing the social and digital gap through the use and exploitation of digital technologies (CSE; MEP, 2016, pp. 10-12).

From the perspective of a competence-focused education, the four scopes promoted by Curriculum Transformation are integrated: Educating for a new citizenship (2015):

- Ways of thinking: This refers to each person's cognitive development, which implies skills related to generating knowledge, problem-solving, creativity, and innovation.
- Ways of living in the world: It entails sociocultural development, the interrelationships woven within global citizenship with multicultural roots, and the construction of life projects.
- Ways of relating to others: This is related to the development of bridges built through communication and collaboration.
- Tools to integrate into the world: These refer to the adoption of digital technologies and other integration forms and the attention that must be paid to information management (MEP, 2015, pp. 33-37).

Due to technological, social, economic, and environmental changes, it is necessary to develop specific and generic competencies for human development, which would allow students to enter the labor world successfully or to start their entrepreneurial initiatives in their specialty field. These competencies will help me continue learning about innovation and creativity in individual and teamwork, critical thinking, problem-solving with social responsibility, environmental awareness, and ethical commitment.

In this sense, the term "localized" communities is considered, which implies that individuals or groups are capable of "thinking globally and acting locally." Therefore, it incorporates the need to learn to live together and recognize the collective power of citizen action. **English Oriented to Bilingual Accounting and Finance** curriculum presents the goals under four modes of communication: reception, production, interaction, and mediation, using the standard 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 by different acronyms such as CEFR or, CEF, or CEFRL, is a guideline used to describe the achievements of learners of foreign languages. This guideline contains standards for grading an individual's language proficiency. The Council of Europe established it as part of the "Language Learning for

European Citizenship" project between 1989 and 1996. The main objective of this guideline is to provide a teaching, learning, and assessing method that applies to all languages in Europe.

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

Language Activities

The CEFR 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 competencies 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 refers to as domains. Four broad domains are then 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, C2).

General Mediation Strategies and Pedagogical Approach

The Action Oriented Approach

The Action-Oriented Approach is adopted for this curriculum to make language learning/teaching more efficient. It emphasizes 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 competencies 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 increases the need for foreign language learning and the methods, approaches, and techniques.

The Action-oriented approach, which does not ignore the social and cultural nature of the language and its communicative nature, deals with a new social dimension. It calls the learners "social actors" (CEFR., 2000, p. 9), creating a common point in acquiring 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 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 a foreign country with different cultures and spoken languages.

The need to use the language that emerged while fulfilling the tasks makes the learning process effective and the learner active. Puren expresses the importance of actions in communication by saying, "This is an 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).

The action-oriented approach considers the learner a social agent, where learning occurs in a social learning environment and develops linguistic, pragmatic, and communicative skills. Creating a social language environment where learners can communicate with each other in the middle of a pluralistic and pluralistic environment depends on teachers' skills and knowledge. The tasks in or out of the classroom must be parallel to the needs of the learners, and the teachers make learners feel these needs if language learning is divided into two parts: knowledge and skills.

The action-oriented approach is the name of these two processes from constructive learning, in which the learner is autonomous and directs his process. 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 acquisition and learning process, "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: "In an action-oriented approach, communication is at the action service" (2006, p. 64). It should not be forgotten that "the action came before the language in 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 cited in Sayınsoy, 2003, p. 116). This phrase shows the learner and the teacher how necessary the action is.

They summarize 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 a social process occurs is the social learning environment; therefore, this social environment can be a classroom, home, or shopping center. **The learner i**s an autonomous language user in this social environment but a collaborator as a social agent. It should not be forgotten that this approach is based on the tasks. Essential **tools** to create meaningful experiences are authentic materials, as much as possible, comprehensible input, and **IT access**. Functions, vocabulary, grammar, and phonology are taught to facilitate communication. This approach also considers the **cognitive** and **emotional** resources.

Task-Based Language Teaching (TBLT)

What is a Task? It is the purposeful actions performed by one or more individuals strategically using their specific competencies to achieve a given result. When the description of the text (oral and written) is scrutinized, it reveals that language learners face tasks in everyday life within domains and scenarios. To fulfill these tasks, the learner will need several bits of knowledge, skills, and abilities. The learner is not speaking or writing to another person but speaking or writing in a real-life context for a social purpose.

The task stimulates the learners' commitment to the learning process. It may differ according to the balance determined by the goal and the combination of dimensions (general and communicative competencies). Different types of tasks are oriented to complexity (from simple to complex), length (from shortest to longest), and social implications (from individual actions to collective actions).

Task-based language teaching aims to provide opportunities for learners to experiment with and explore both spoken and written language through learning activities 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 completing a task. Using tasks will also give a clear and purposeful context for the teaching and learning of grammar and other language features as well as skills. 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 on language and the learning process itself.
- An enhancement of the learner's own experiences as essential 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 explicitly or implicitly. An essential 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 often 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 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, several other principles are in operation. One of these is the receptive-to-productive principle. At the beginning of the instructional cycle, learners spend more 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 learning opportunities and activates the 'organic' learning principle. This recycling allows learners to encounter target language items in various linguistic and experiential environments. As such, they will see how a particular item functions with other closely related items in the linguistic 'jigsaw puzzle' and how it functions in different content areas.

Principle 4: Active learning. Learners learn best by actively using the language they are learning. A fundamental principle behind this concept is that learners learn best through doing – by actively constructing their 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 critical point is that the learner, not the teacher, is doing the work. This does not suggest that there is no place 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 clearly explain the relationships between linguistic form, communicative function, and semantic meaning. The challenge for pedagogy is to 'reintegrate' formal and functional aspects of language, and what is needed is a pedagogy that explicitly explains 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 provide a basis for creative tasks. In creative tasks, learners recombine 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 perform. 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 are blended, the learner can no longer be called only the constructor of knowledge but the one who can combine new information with existing knowledge and carry acquired knowledge to future learning processes. Teachers are the facilitators and guides that guide the

learning process, form the need, and take an active role with the learners in the learning process. Their task is to facilitate the acquisition of natural or near-real learning environments for acquiring language skills.

English for Specific Purposes (ESP)

Breen suggests that when we place communication at the center of the curriculum, the goal of that curriculum (individuals 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 the same.

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

ESP teachers generally have a wide variety of simultaneous roles as researchers, course designers, material writers, testers, evaluators, and 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, such as business, tourism, agriculture, mechanics, computer science, drawing, accounting, or electronics (Robinson, p.1).

The Methodology Used in the Classroom

The Bureau of Technical Education and Entrepreneurship recommends **English to Bilingual Accounting and Finance** in Twelfth grade to implement a student-centered pedagogy that integrates collaborative learning, development of critical thinking skills, and conversation-based instruction around a problem or product in the classroom. The purpose of implementing this curriculum is to improve the level of instruction and, as a result, 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 know *why and how*. It is not enough to know "the learnings" you are teaching. Some elements must be integrated into your classroom for your students to learn, such as their strengths, what they have already learned, and what matters to them.

Teaching **English Oriented to Bilingual Accounting and Finance** prioritizes 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 and themes:

- Each theme presents an Essential Question which introduces the lesson.
    a) They are open-ended and resist a simple or single correct answer.
    b) They are deliberately thought-provoking, counterintuitive, and 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 teacher shares the Essential Competence and the New Citizenship Axis at the beginning of each unit to connect students with core ideas that have lasting value beyond the classroom.
- Essential Competence is presented to the students. They need to follow human development competencies that are already established to articulate the three learnings: learn to know, learn to do, and learn to be and live in the community.
- The New Citizenship Axis might be Sustainable Development Education, Digital Citizenship with Social Equity, and Strengthening Planetary Citizenship with Identity.
- Teachers select the goals from each theme. Depending on the lesson's pedagogical purpose, they can combine oral or written comprehension with oral and written production.
- Teachers start the lesson with a warm-up activity related to the theme's name. 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 inductive and deductive instruction within a meaningful context.
- The teacher follows integrated sequence procedures established to develop different linguistic competencies.

Curricular Design Template Elements

The elements considered in the curricular design are shown and defined in Table N. 2.

Table 2

Curricular elements of English Oriented to Bilingual Accounting and Finance curriculum.

Element	Definition
CEFR	A tool that promotes positive formulation of educational aims and outcomes at all levels.
Scenario	A real-life context is referenced for an entire unit, providing the authenticity of situations, tasks, activities, and texts.
Time	Number of hours devoted to a unit.
Essential Question	A question to develop and deepen students' understanding of essential 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 refers back to the real-life scenario. (context rather than content)
Essential Competence	These are defined as competencies 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.
New Citizenship Axis	Sustainable Development Education, Digital Citizenship with Social EquityStrengthening of Planetary Citizenship with Identity
Goals	"Can Do" performance descriptors based on CEFR.
Oral and Written Comprehension Listening and Reading	What a learner can understand or do when listening and reading.

Oral and Written Production Spoken production, Spoken Interaction and Writing	What a learner can produce in an oral and written way.
Performance Indicator	They describe observable behaviors and give information about the student's performance acquired during the learning process. It shows the achievement of knowledge, skills, abilities, and attitudes. It also contains two essential 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	Learners must know this to communicate effectively within a domain, scenario, and theme.
Functions	The use of spoken discourse and 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	This part of the lesson addresses the Learner's ability to hear, identify, and manipulate sounds.

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

Curriculum Template

Subject Area: English Oriented to Bilingual Accounting and Finance		
Level: Twelfth		
CEFR Band:	Scenario 1:	Time: hours
Essential Question:	Theme 1:	
Essential Competences:	New Citizenship Axis[12]:	

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:		

[12] Política Curricular "Educar para la nueva ciudadanía".

Learnings			
Functions and Discourse Markers	Grammar	Vocabulary	Phonology
Functions Discourse Markers			

Planning

Annual Learning Plan

The annual plan is prepared based on the current study program, and the schedule presents the study program's development in months and weeks throughout the school year. It represents the time distribution of the scenarios, the themes to be developed, and their respective goals according to the study program.

The number of weeks and hours that will be devoted to developing each scenario must be indicated. It includes the names of the Themes that make up each scenario and their goals, respecting the logical sequence indicated by the curriculum for the educational process's approach.

In addition, it must respect the logical sequence that the study program provides for approaching the educational process. The information for preparing 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.

Annual Learning Plan

Technical High School:																																										
Speciality:																																									
Subárea Area:																																**Level:**								
Teacher:																																**Year:**								
Scenarios Theme and Goals	**Feb**				**Mar**				**Apr**				**May**				**Jun**				**Jul**				**Aug**				**Sep**				**Oct**				**Nov**				**Dic**				**Hours**
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	
Educacional Resources																																													

Pedagogical Practice Plan

This plan must be prepared monthly. It is for daily use at school 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.

Definition of the Pedagogical Practice Plan template.

This plan must be prepared monthly. 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 concerns the name of the school, the name of the teacher, the name of the program that he teaches, the grade, and the school year.

In addition, it indicates the Subject Area, scenario, theme, 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 essential question, essential competence, 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.

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

The second column is named Task Mediation Activities. The first task is for Essential Competence, and the second task corresponds to the New Citizenship Axis. Then comes the task-building process, where language learning should be directed towards enabling learners to act in real-life situations, express themselves, and accomplish tasks of different natures.

With a group of pre-intermediate level students, how can we create a linked sequence of enabling exercises and activities to prepare learners to carry out the task? It is asked to 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 introduce the topic, set the context for the task, and introduce some of the key vocabulary and expressions that the students will need 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 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 scaffolding learning that was initiated previously. Learners are introduced to the language within a communicative context. In the final part of the step, they are also beginning to develop communicative flexibility. Involve learners in intensive listening practice. The listening texts could involve several native speakers. This step would expose them to an authentic or simulated conversation.

Examples:

2. Expose learners to authentic materials related to the real world of communication in 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. The task-based procedure being presented here 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 in more traditional approaches.

Example:

3. Focus on linguistic elements such as functions, discourse markers, grammar, and vocabulary, which are required to go over the essential questions 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 produce 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 meanings and, at times, language, but over time, it will approximate 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 in meaningful, productive tasks based on the context.*

Assessment

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

Example:

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

In the third column, named Indicators, teachers are responsible for generating the achievement indicators that they expect to 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. In the case of evidence, they must be observed in the student's evidence portfolio.

Next, you will find the template for Learnings (Functions, Grammar, Vocabulary, and Phonology provided to the teacher in the Curricular Design.) Finally, the teacher writes the needs: resources, classroom, English laboratory, devices, and 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. The task could be an audio recording with instructions and the pronunciation of the words and phrases needed.
- The task could involve the integration of listening, speaking, reading, and writing and is given to students individually, in pairs, or in teams.
- The learners complete the task together using all the resources they have. They rehearse their presentation, revise their written report, present their spoken reports, or publish their written reports.
- The 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 provided and explained to them in advance). Teachers assess performance, provide feedback through assistance, bring back helpful 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 competencies and The New Citizenship Axis correspond to the educational policy, which aims to articulate the three learnings: learn to know, do, and be and live in the community. The Integrated Mini-Project allows students to integrate these three learnings in a single task.
- Teach and plan English lessons to engage learners socially and cognitively, following the steps mentioned above.

Pedagogical Practice Plan		
Institution:	CEFR: B1.1	
Teacher:	Level: Tenth	
Subject Area: English Oriented to Bilingual Accounting and Finance.	Scenario:	Time: hours
Essential question:	Themes:	
Essential Competences:	New Citizenship Axis[13]:	

Goals	Task Mediation Activity	Indicators
Essential Competences. New Citizenship Axis. Oral and Written Comprehension	Task-Building Process: **Pre-Task:** 1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures, and functions as mentioned. **Task Rehearsal:** 2. Expose learners to authentic materials to deal with … 3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary	

Listening: Reading: Oral and Written Production Spoken Interaction Spoken Production: Writing	4. Give learners controlled practice in using the target language, vocabulary, structures, and functions. **Post Task:** 5. Engage learners in meaningful, productive tasks based on … **Assessment:** Project: integration of activities. It has to be done in class during the whole period.	
Resources: Classroom: English Laboratory: Devices: Materials:		

[13] Política Curricular "Educar para la nueva ciudadanía".

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 that are 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).

Our approach to linguistic competence evaluation is not just continuous and dynamic, it's also deeply student-centered. We're not just analyzing performance levels; we're facilitating a self-regulation function that empowers students to monitor their own learning.

From this perspective, competence predicts performance; it is directly linked to the student's practical processes and not so much to data accumulation. The 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.

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

Evaluation is not just about assessing students; it's about providing concrete evidence of their performance. Through linguistic competence evaluation, students offer teachers, parents, classmates, and the community' evidence' of their learning. This evidence, gathered through new tools and evaluation methods, provides a clear picture of student progress and achievement.

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 evaluated since they allow the teacher to judge 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 component. 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. REA defines the percentage value of the components 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 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.

The daily work includes preparing the evidence portfolio in the technical specialties of the Curriculum of Adult Education and Technical Diversified Education.

- **Homework.** It consists of short tasks assigned to students to reinforce their expected learning according to the information collected during daily work. Students can review or reinforce the expected learning through these assignments. Therefore, these assignments must be carried out exclusively by the students so that they can reinforce their learning. Homework should not be assigned to be done during school hours or 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 the acquisition of cognitive, psychomotor, or linguistic skills. They can be written, performance, or oral tests. The expected learnings and indicators are selected according to the current study program of the corresponding level to construct these instruments.

Quizzes must be formative, 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, as well as evidence of self-evaluation and co-evaluation.

- **Attendance.** Attendance is 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 components above, as is in the case of daily work: concept map, portfolio of evidence, timeline, mental map, cognitive maps, video forum, projects, collage, complete sessions, oral presentations, among many others. The teacher must prepare technically formulated evaluation instruments that show indicators and allow visualizing the student's achievement level in compliance with current regulations and the ministerial guidelines issued for such purposes.

Written and performance tests are crucial instruments for evaluating student performance. They must be prepared according to the technical guidelines established by the MEP Learning Assessment Department.

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 student's learning process in the development of linguistic competencies 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 and Finance

Scenarios	Twelfth Grade (HOURS PER LEVEL)	
	Weekly Hours	Yearly Hours
1. Business Strategy	4	48
2. Create Wealth	4	52
	Total (hours)	**100**

Curricular Grid English Oriented to Bilingual Accounting and Finance

Tenth	Eleventh	Twelfth
S.1 Information Technology	**S1. Entrepreneurship**	**S1. Business Strategy**
1 **Theme** Smart Office Automation **24 Hours**	1 **Theme** Business Opportunities and Models **24 Hours**	1 **Theme** Budget **28 Hours**
2 **Theme** Internet of Things (IoT) **16 Hours**	2 **Theme** Creation of a Company **24 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**	1 **Theme** Empowerment, Negotiations and Communication in the Workplace **20 Hours**	1 **Theme** Costs and Audit **32 Hours**
2 **Theme** Interest Banking **24 Hours**	2 **Theme** Modern Sales Techniques **24 Hours**	2 **Theme** Business Ethics, Etiquette, and Protocol **20 Hours**

Tenth	Eleventh
S.3 Accounting and Financial Reporting	**S3. Managing Future Growth**
1 **Theme** Financial Dashboard to Improve Reporting **24 Hours**	1 **Theme** Finance Administration **24 Hours**
2 **Theme** Statistics, Graphs, and Reading Data **24 Hours**	2 **Theme** Cooperatives and Solidarity Associations **24 Hours**
	3 **Theme** Insurance and Pensions **20 Hours**

Curriculum Scope and Sequence

Twelfth Grade

English Oriented to Bilingual Accounting and Finance

S1. Business Strategy (48 hours)

1.1 Theme: Budget **(28 hours)**	**1.2 Theme:** Product Development Process **(20 hours)**
Goals	**Goals**
EC/ Develops attitudes concerning discernment and responsibility in modern working environments. NCA/ Learn strategies and skills to be responsible in modern working environments. L/ Recognize a few memorized words and phrases when I hear them spoken.	EC/ Provide better customer service depending on each client's characteristics and situation. NCA/ Recognize the importance of giving each customer adequate treatment regarding justice, equity, dignity, and respect. L/ Identify the main reasons for and against an argument or idea in a discussion delivered in a clear, standard speech about preparing a product.

Goals	Goals
R/ Understand Internet texts and information on familiar magazine topics (e.g., inquiries). SI/ Give straightforward descriptions of a variety of familiar subjects. SP/Ask simple questions to Show how new information is related to what people are familiar with. Produce and manipulate English language sounds and prosodic patterns. W/ Use simple, cohesive devices such as repetition in a structured text.	R/ Follow the exchanges on the discussion board of a website. SI/ Give or seek personal views and opinions when discussing topics of interest. SP/ Give a short, unprepared update on a work-related project. W/ Summarize information within their field of interest.

English Oriented to Bilingual Accounting and Finance

S2. Create Wealth **(52 hours)**

2.1 Theme: Costs and Audit **(32 hours)**	**2.2 Theme:** Business Ethics, Etiquette and Protocol **(20 hours)**
Goals	**Goals**
EC/ Distinguish between facts and opinions in related to negotiation capacity to convince people. NCA/ Learn how to convince people with facts. L/ Distinguish between facts and opinions in short unstructured articles or notes. R/ Scan short texts to locate specific information. SI/ Encourage discussion by inviting others to join in, say what they think. SP/ Talk about work-related plans and intentions. Produce and manipulate English language sounds and prosodic patterns.	EC/ Being assertive in our tasks and duties at school or workplace. NCA/ Being assertive in a competitive world presenting new ideas. L/ Understand simple requests or instructions to carry out concrete work-related tasks. R/ Distinguish supporting details from the main points in a text. SI/ Describe familiar activities at workplace, given visual support. SP/ Understand conversations about rules or regulations related to the workplace. Produce and

Goals	Goals
W/ Write a summary giving information about a job or interest.	manipulate English language sounds and prosodic patterns. W/ Writes descriptions of familiar job roles and responsibilities.

Subject Area: English Oriented to Accounting and Finance		
Level: Twelfth		
CEFR Band: B1.2	Scenario 1: Business Strategy	Time: 28 hours
Essential Question: What is buget/budgeting? Why do I need a Budget?	Theme 1.1: Budget	
Essential Competences: 17. Discernment And Responsibility	New Citizenship Axis: Strengthening of Planetary Citizenship with Identity	

Goals Learner can…	Performance Indicator The student…	Pedagogical Task The teacher will…
Develops attitudes concerning discernment and responsibility in modern working environments.	Develops discernment and responsibility as a way to regulate your life properly and prevents you from derailing your mental and physical health.	Increase the confidence of the participants and help them in developing a more positive personality.
Learn strategies and skills to be responsible in modern working environments.	Carries out duties with discernment and responsibility.	Help students develop a more positive attitude and a sense of responsibility.
Oral and Written Comprehension		**Task Building Process**
Listening: Recognize a few memorized words and phrases when I hear them spoken.	Recognizes sentences and ideas about budgeting. Comprehends the main reasons for and against an argument or idea in a discussion delivered in clear	1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for a

	standard speech about the importance of responsibility of bugeting.	concrete action about budget.
Reading: Understand Internet texts and information on magazines on familiar topics (e.g. enquiries).	Recognizes some information about budget. Determines a central idea of a text about budget and analyze the supporting ideas and concepts.	2. Expose learners to authentic materials to deal with the real world of communication related to Budget.
Oral and Written Production		3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question.
Spoken Interaction: Give straightforward descriptions on a variety of familiar subjects.	Comprehends some vocabulary about budget. Describes in small groups a simple company budget using visual aids and to promote discussions; using connecting words, discourse markers, intensifiers and technical vocabulary from the theme.	4. Give learners-controlled practice in using the target language vocabulary structures and functions about Budget.
Spoken Production: Show how new information is related to what people are familiar with by asking simple questions.	Distinguishes information about budgeting, and how it is relevant for a company. Integrates information presented in diverse formats and media (e.g., visually, quantitatively, orally) in order to make a budget using connecting words, discourse markers, intensifiers and technical vocabulary from the theme.	5. Engage learners to meaningful productive tasks based on Budget.
Writing: Use simple cohesive devices such as repetition in a structured text.	Production of written technical information for budgeting.	6. Project: integration of activities. It has to be done in class. Present a project about Occupational Health Programs.

	Make a simple company budget using connecting words, discourse markers, and tecnical vocabulary from the theme.	

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
Functions • Relating events • Checking understanding of specific vocabulary. • Expressing opinions. • Talking about budgeting **Discourse Markers** Connecting words for Illustration • For example, for instance, namely, to illustrate, in other words, in particular, specifically, such as. Discourse Markers *Additive or Addition* Use of explicit linking words for sequential past time	**Review of tenses** **Present tense (Subject+ verb+complement)** **Present tense** • Budgeting is the process of creating a plan to spend your money. • The procedures are here in this leaflet. • These three terms are misunderstood. • He chooses the colors for the company and the logo. **Questions** • What does budget mean? • Why do I want a budget? • What is the 50-30-20 rule in budgeting? • What is zero base budgeting?	**Budgeting** is the process of creating a plan to spend your money. This spending plan is called a budget. Creating this spending plan allows you to determine in advance whether you will have enough money to do the things you need to do or would like to do. **What is a Budget?** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. **Why do I want a budget?** A budget helps you decide what you must spend your money on if you can spend less money on some things and more money on other things. For

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
(discourse or simply connectives) (Blakemore, 2002; Schiffrin, 1987). Managing interaction. Or, too.also.and First, second, etc. ***Informal spoken Discourse*** Pause fillers (I mean, sort of, right, well, oh, you know, I think, like, kind of, ok, all right, goodness, Oh my God, gosh, sure, etc.) , some repetition. Vague language: *that kind of thing*.	**Past tense** • We didn´t prepare the documents for the budget. • They didn´t talk in the last presentation. • We didn´t organize the company budget this semester that´s why we spend more than $200.000 dolars. **Past Progressive** • I was making the processes when I they decided to be changed everything. • We are making our budget for this year. • We were looking for a good software to make our budget, when suddenly we found the right one. **Prepositions of place and direction** (in, on, at, next to, behind, across, in front of, others)	example, your budget might show that you spend $300 on a tablet this month. You might decide you can spend $150 on this tablet. You can use the rest of the money to pay bills or to save for something else. **Taken from:** Consumer.gov. What to know and Do. Making a Budget. Https://consumer.gov/managing-your-money/making-budget **Creating a personal budget** Step 1: Calculate your net income. (The first step is to calculate how much money you have coming in each month. The foundation of an effective budget is your net income). Step 2: Track your spending. Step 3: Set realistic goals. Step 4: Make a plan. Step 5: Adjust your spending to stay on budget. Step 6: Review your budget regularly. Step 7: Track your progress. **What is the 50 20 30 budget rule?** The 50-30-20 rule recommends putting 50% of your money toward needs, 30%

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
	• The finance company is *next to* the basketball court • I was waiting for my friends *outside* the library. • There were three finance books *on* my desk this morning. • The new finance company is *near* a subway station. **Adverbs of manner:** • Slowly • Rapidly • Clumsily • Badly • Diligently • Sweetly • Warmly • Sadly I will tell you how to make a budget easily. **Adverbs of place:** Put the computer **there.** **Adverbs of degree:** There are **very** smart ways of working. **Adverbs of frequency:**	toward wants, and 20% toward savings. The savings category also includes money you will need to realize your future goals. **What is difference between budget and budgeting?** The budget is a formal quantitative expression of the goals of management. The act of preparing a budget is called budgeting. **What are the types of budgeting?** These budgeting methods can show you how to manage your finances to fund that next project and help your business grow. 1. Activity-based budgeting. 2. Incremental budgeting. 3. Value proposition budgeting. 4. Zero-based budgeting. 5. Flexible budgeting. 6. Envelope budgeting. **Taken from:** Clover. 6 types of budgeting methods for business success. https://blog.clover.com/types-of-budgeting-methods-for-business/

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
	Everyone **always** speaks well about being responsible with your budget. He **rarely** makes a mistake in Excel. **Intensifiers:** *too, so, really, very, quite, pretty, fairly, rather, kind of , somewhat, a little, a bit, too, enough,* • She speaks too fast when she is presenting the company´s budget. • He types too quickly • The don´t work hard enough. • Your pronunciation is very good. • Your information about the company budget is quite good. *Use common quantifiers such as a lot and much as adverbs* A lot/ a bit/ a little/ very much • They didn´t spend very much. • She talks a lot. • I only understand a bit.	**Vocabulary** • Budget • budgeting • Net income • Goals • Spending

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
	Examples of intensifiers: • Extremely expensive • Amazingly difficult • Surprisingly cheap • I strongly disagree about this idea. • It's extremely hot in this office. • You use the technology very well. • Does he really mean it to us? • It's fairly interesting. • It's quite loud here. • These people are rather noisy. • She so wanted to buy this computer for her mother. • She writes e-mails with her secretary too often. • This is absolutely amazing! • I am a little angry with him.	

Subject Area: English Oriented to Accounting and Finance		
Level: Twelfth		
CEFR Band: B1.2	Scenario 1: Business Strategy	Time: 20 hours
Essential Question: What is product development in financial services?	Theme 1.2: Product Development Process	
Essential Competences: 12.Client Service Orientation	New Citizenship Axis[14]: Digital Citizenship with Social Equity	

Goals Learner can…	Performance Indicator The student…	Pedagogical Task The teacher will…
Provide better customer service depending on the characteristics of each client and the situation they are involved.	Provides better customer service depending on the characteristics of each client and the situation in which they find themselves by identifying each type of customer and giving the required attention.	Specify recommendations to have an attitude toward each customer in order to satisfy each of their need**s.**
Recognize the importance of giving each customer the adequate treatment regarding justice, equity, dignity and respect.	Develops strategies to greet and treat each customer with respect and dignity by giving them the opportunity to have all their needs satisfied through a quality customer service.	Look for opportunities to create alternatives to express equity, justice, dignity and respect to each type of customer.

[14] Política Curricular "Educar para la nueva ciudadanía".

Oral and Written Comprehension		Task Building Process
Listening: Identify the main reasons for and against an argument or idea in a discussion delivered in clear standard speech about preparing a product.	Identifies information in audios and videos about product development process. Comprehends the main reasons for and against an argument or idea in a discussion delivered in clear standard speech about product development process.	1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for a concrete action about product development process. 2. Expose learners to authentic materials to deal with the real world of communication related to product development process. 3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question. 4. Give learners-controlled practice in using the target language vocabulary structures and
Reading: Follow the exchanges on the discussion board of a website.	Categorize details about product development process. Details the exchanges on the discussion board of a website by looking for information about product development process.	
Oral and Written Production		
Spoken Interaction: Give or seek personal views and opinions in discussing topics of interest.	Identifies words and vocabulary about product development process by having oral conversations in groups. Discriminates information about product development process Defends options and possible actions related to product development process by having oral conversations in groups.	
Spoken Production: Give a short, unprepared update on a work-related project.	Recognizes products or services in a financial development process. Compares and contrasts potential products or services in a financial development process.	

Produce and manipulate English language sounds and prosodic patterns.	Justifies a viewpoint on a topical issue by discussing advantages of having a product development process.	functions about product development process. 5. Engage learners to meaningful productive tasks based on product development process. 6. Project: integration of activities. It has to be done in class. Present a project about product development process.
Writing: Summarize information within their field of interest.	Classifies information to write a strategic product development process using technical vocabulary and future tenses. Distinguishes information to write a strategic product development process using technical vocabulary, future tenses, and connecting words. Design a strategic product development process depending of the needs that you can find in your community/or country.	

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
Functions • Describing services. • Communicating ideas. • Relating future events • Talking about product development in financial services	**Will and going to, for prediction.** **Future Tense/ Will and Going to** • Indeed, Costa Ricans will have a better connectivity next month. • This new finance company will depend on worker participation. • We are going to have new services in our companies. • I´m going to travel to San José to study accounting and finance.	**What is product development in financial services?** In the world of finance, product development involves crafting and honing the financial products available to a firm's clientele. Product developers decide which securities and investment vehicles to offer, and what pricing structure to attach to them.

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
Discourse Markers • In other words • In case of… • To be sure • Most of all • In fact • Moreover • Certainly • For example • As • As long as, • Before • By now • At the beginning • At the end • Finally • At the same time ***Informal spoken Discourse*** Backchannel: *mmmm…yeah.* Response tokens: *that is right, I see.* Hesitation: errr, umm. Heads: my brother, he lives in London	• The firm's compliance department will monitor sales of the new product My company will open next month. • The legal team will also confirm that regulatory requirements. **Modals**. (should have, might have, have to, can't, might, may, must) • Some companies **have to** use manuals to keep tracking the new product. • You **should** think about developing this new product. • I **have to** help with the safety and health programs. • Product development **should** involves creating and honing the financial products available to a firm's clientele. • The new product **may** need to be registered. • The new product **must** meet securities regulations mandated by the laws. • The idea for a new product **can** arise from a variety of sources,	**What are the stages of the new product development process?** Although the product development process differs by industry, it can essentially be broken down into seven stages: • ideation, • research, • planning, • prototyping, • sourcing, • costing, • and commercialization. **The process of New Financial products** **1. Concept of New Financial Products** The first step in developing a new financial product is to conceptualize it. The idea for a new product can arise from a variety of sources, such as client demand, internal sales force or a third party. Think about in funds, instant liquidity and transparency. **2. Product Development** Coming up with a product idea is one

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
Tails: He lives in London, my brother. Lexical chunks: You know what I mean.	such as client demand, internal sales force or a third party. ***See Appendix B: Modals***	thing, the product development team has to translate the idea into a tangible product that can be sold to the institution's clientele at a reasonable profit. **3. Legal Requirements** The new product must meet securities regulations mandated by the laws. The legal team will also confirm that regulatory requirements. **4. Operations** This is probably the most important step in the entire new product development process since it encompasses all the key details involved with offering the product. This includes the forms and paperwork to be filled out by a client. It also includes other key elements such; risk management and controls. **5. Registration of Products** The new product may need to be registered.

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
		6. Marketing New Financial Products Marketing a new product is vital to ensure its success. This phase also involves educating the client if the product is quite complex. Develop marketing literature such as brochures and presentations. **7. Distribution of the New Product** The product's attributes are essential for determining the right target audience for it. Once the target market has been identified, the right distribution channels can then be put into place. **8. Product Launch** Finally, the product is launched, the culmination of months of effort. New financial products are typically launched with a lot of events. **9. Compliance** The firm's compliance department will monitor sales of the new product to ensure that it is only being sold to those clients of the firm for whom the product

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
		is suitable. (Compliance means that a company adheres to the applicable rules and laws. This includes both country specific laws and requirements from the regulatory authorities as well as internal company directives. A range of tools and process can be implemented and used by a company to bring about good compliance.) **10. Product, Profitability Review** In the final stage of a new product's development cycle, it will be reviewed at set periodic intervals to assess various parameters — product sales versus projections, unexpected challenges, risk management, the product's contribution to profit and so on. **Taken from:** British Business Bank. Understanding the product development proces. https://www.startuploans.co.uk/business-guidance/understanding-the-product-development-process/ **Online Resources** https://www.startuploans.co.uk/business-guidance/understanding-the-product-development-process/

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
		Appendix C: The Product Development Team Vocabulary **Vocabulary** • brochures and presentations. • Compliance • demand • Distribution channels • Ideation • internal sales • Research • Planning • Product • Product Development • Prototyping • Profitability • Sourcing • Costing • Commercialization

Subject Area: English Oriented to English Oriented to Accounting and Finance		
Level: Twelfth		
CEFR Band: B1.2	Scenario 2: Create Wealth	Time: 32 hours
Essential Question: What is costs/audit in financial accounting?	Theme 2.1: Costs and Audit	
Essential Competences: 15. Negotiation Capacity	New Citizenship Axis: Digital Citizenship with Social Equity	

Goals Learner can…	Performance Indicator The student…	Pedagogical Task The teacher will…
Distinguish between facts and opinions in related to negotiation capacity to convince people.	Initiatives that aim at increasing the negotiating capacity	Present strategies and skills for negotiation capacity.
Learn how to convince people with facts.	Building negotiating capacity in their classroom to improve digital citizenship.	Show some aspects about negotiation capacity.
Oral and Written Comprehension		**Task Building Process**
Listening: Distinguish between facts and opinions in short unstructured articles or notes.	From videos, recognizes facts and opinions in articles or notes about Costs and Audit. Discriminates facts and opinions in articles or notes about Costs and Audit.	1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for a concrete action about Costs and Audit. 2. Expose learners to authentic materials to deal with the real world of communication related to Costs and Audit.
Reading: Scan short texts to locate specific information.	Identifies in texts vocabulary and information about Costs and Audit. Compares and contrasts in texts specific information about Costs and Audit.	

Oral and Written Production		
Spoken Interaction: Encourage discussion by inviting others to join in, say what they think.	Classifies essential concepts about Costs and Audit using reported speech and starting conversation phrases. In groups, discusses ideas and opinions about Costs and Audit using reported speech and starting conversation phrases.	3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question. 4. Give learners-controlled practice in using the target language vocabulary structures and functions about Costs and Audit. 5. Engage learners to meaningful productive tasks based on Costs and Audit. 6. Project: integration of activities. about Costs and Audit.
Spoken Production: Talk about work-related plans and intentions.	Selects principles of Costs and Audit in different conversations and reacts to what you think using reported speech and starting conversation phrases. Categorizes principles of Costs and Audit in different conversations and reacts to what you think using reported speech and starting conversation phrases. Talks about principles of Costs and Audit and reacts to what you think using reported speech and starting conversation phrases.	
Writing: Write a summary giving information about a job or interest.	Recognizes the meaning of technical vocabulary about Costs and Audit.	

	Categorizes concepts and technical vocabulary about Costs and Audit. Formulates a summary about Costs and Audit using reported speech and connecting words.	

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
Functions • Expressing opinions about cost and audit. • Starting conversations. • Reporting speech. **Discourse Markers Connecting words** ***Details*** Specifically, especially, in particular, to explain, to list, to enumerate, in detail, namely, including. ***Emphasis*** Above all, indeed, truly, of course, certainly,	**Questions to start conversations.** • "Excuse me, do you have the time?" • "Do you know what time it is?" • "Hi. Is this seat taken?" if the answer is "no", then you can follow up with "Do you mind if I sit here?" • "Pardon me. • Do you know what time this place closes?" (Assuming you are in a place of business, where "place" can be replaced with "restaurant" or "cafe" or "store"). • "That is a really nice [hat]. Can I ask where you got it?"	**What is cost in financial accounting?** **Cost in accounting** In accounting, the term cost refers to the monetary value of expenditures for raw materials, equipment, supplies, services, labor, products, etc. It is an amount that is recorded as an expense in bookkeeping records. Examples of fixed costs are rent and lease costs, salaries, utility bills, insurance, and loan repayments. **Examples of Cost Accounting** For example, a company that manufactures gadgets might list the cost of the materials used to make each gadget, the labor required to assemble it, and the overhead costs associated with running the factory.

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
surely, in fact, really, in truth,	• "I really like your [shoes]. Did you get them near here?" • "That's a cool looking [phone]. Is it easy to use?" • "Is that store near here?" • "Was it good value?" • "Do they have other colors available?" • "Are you from this area?" • "So, what do you do for a living?" • "What brings you here today?" • "Do you come here a lot?" • "I don't know. What do you think?" • "Has that been your experience too?" • "Has that ever happened to you?" • "Why do you think that is (the case)?" • "Is that a good thing or a bad thing?" **Closing** • "Let me give you my email	**What is an audit carried out by the accountant of a company called?** The term audit usually refers to a financial statement audit. A financial audit is an objective examination and evaluation of the financial statements of an organization to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent. **What is audit in financial accounting?** An audit is an auditor's analysis and verification of a company's financial statements and records. The auditor verifies the records and statements of the company to see if they are accurate and a fair representation of the company's financial situation and transactions. **What is a real-life example of audit?** When one employee totals up all payments collected for the day --- e.g., debit, credit card, cash and check payments --- he must log all information on the daily cash report. Later, if another employee checks the report to see if all numbers match the report, she performs a basic audit of the cash report.

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
	address. If you're ever in the area again it'd be great to meet up." • "Feel free to call me if you want to hang out. Here, I'll give you my number." • "Hey, I better get going. I have a long day tomorrow." • "Hey guys. Sorry, but I have to run. It was great chatting with you all." • "Oh man, it's getting late. I better head out." • "Alright guys. Time for me to go. Have a good one." **Reported** or **indirect speech** is usually used to talk about the past, so we normally change the tense of the words spoken. We use reporting verbs like 'say', 'tell', 'ask', and we may use the word 'that' to introduce	**Online Resources** Tuovila, A. Audit: What It Means in Finance and Accounting, 3 Main Types. https://www.investopedia.com/terms/a/audit.asp **Vocabulary** • Audit • auditor • Cash • Check • Check payments • Cost • Debit • Credit card • Financial stetement • Records • Report **See Appendix D: Budget and Accounting Glossary**

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
	the **reported** words. Inverted commas are not used. **Direct Speech** • Please help me! • Please don't smoke here! • I love the robots that look like humans. **Reported Speech** • She asked me to help her in the audit. • She asked me not to smoke here. • She told me John is auditing the accounts this week. • The boss told me that each year they audit our accounts and certify them as being true and fair. • John said the bank first learned of the problem when it carried out an internal audit. • They told me that accountants have conducted an audit of the Company. • She said the regulator	

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
	would reserve the right to declare a bank solvent after an audit. • The manager told me that an audit is an inspection of business accounts that is carried out by an accountant in order to make sure that they are correct. • Those men said the company's taxes for the years involved in the controversy are currently being audited. **Online Resources** https://www.perfect-english-grammar.com/reported-speech.html https://en.islcollective.com/english-esl-worksheets/grammar/reported-speech/reported-speech-practice/93351	

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
	https://7esl.com/direct-indirect-speech-tense-changes/ https://www.wallstreetenglish.com/blog/direct-and-indirect-speech-exercises/ https://englishgrammarhere.com/reported-speech/reported-speech-definition-and-example-sentences/	

Subject Area: English Oriented to English Oriented to Accounting and Finance		
Level: Twelfth		
CEFR Band: B1.2	Scenario 2: Create Wealth	Time: 20 hours
Essential Question: What are the most important principles in business ethics?	Theme 2.2: Business Ethics, Etiquette and Protocol	
Essential Competences: 8. Assertive Communication	New Citizenship Axis[15]: Sustainable Development Education	

Goals Learner can…	Performance Indicator The student…	Pedagogical Task The teacher will…
Being assertive in our tasks and duties at school or workplace.	Will learn to be assertive in a competitive world presenting new ideas.	To develop in students assertive communication strategies to succeed at work or school.
Being assertive in a competitive world presenting new ideas.	Be prepared to develop assertive communication with your classmates.	Teach students to be assertive in a competitive world.
Oral and Written Comprehension		**Task Building Process**
Listening: Understand simple requests or instructions to carry out concrete work-related tasks.	Recognizes information about Business Ethics, Etiquette and Protocol in conversations or videos about work organization in daily life.	1. Create opportunities for schemata-building to introduce the meaning of unknown vocabulary, structures and functions for a

[15] Política Curricular "Educar para la nueva ciudadanía".

Reading: Distinguish supporting details from the main points in a text.	Identifies specific details in written texts or manuals about Business Ethics, Etiquette and Protocol	concrete action about Business Ethics, Etiquette and Protocol. 2. Expose learners to authentic materials to deal with the real world of communication related to Business Ethics, Etiquette and Protocol. 3. Focus on linguistic elements such as functions, discourse markers, grammar and vocabulary required to go over the essential question. 4. Give learners-controlled practice in using the target language vocabulary structures and functions about Business Ethics, Etiquette and Protocol. 5. Engage learners to meaningful productive tasks based on Business Ethics, Etiquette and Protocol. 6. Project: integration of activities makes a project about
Oral and Written Production		
Spoken Interaction: Describe familiar activities at workplace, given visual support.	Describes essential rules at workplaces concerning ethics, etiquette and protocols. In groups, discusses about rules at work concerning ethics, etiquette and protocols.	
Spoken Production: Understand conversations about rules or regulations related to the workplace. Produce and manipulate English language sounds and prosodic patterns.	Recognizes essential rules at workplaces concerning ethics, etiquette and protocols. Discusses about essential rules of communication etiquette. Talks about the ideal guidelines for a company concerning ethics, etiquette and protocols in daily life for a work organization. (Use connecting words, technical vocabulary and passive voice)	
Writing: Writes descriptions of familiar job roles and responsibilities.	Describes some guidelines for employees from a potential company considering ethics, etiquette and protocols.	

	In pairs, writes a manual /or Company Guidelines about Business Ethics, Etiquette and Protocol to help future employees using passive voice and connecting words.	Business Ethics, Etiquette and Protocol.

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
Functions • Expressing opinions about Business Ethics, Etiquette and Protocol. • Following instructions and rules. • Talking about Business Ethics, Etiquette and Protocol. **Discourse Markers** **Connecting words** ***Details*** Specifically, especially, in particular, to explain,	**Passive sentences** • Ethics in finance is discussed by the company managers. • In fact, respect and honesty are highly valued by the managers. • New people are hired every year to audit by these companies. • In fact, this new perspective will be promoted by the new managers this year. • Company's workplace etiquette guidelines should be read by the employees. • Employees are expected to always keep appropriate business attire on hand in the event that they are	**Business Ethics** Ethics in finance is a prevailing topic of discussion and observation within the industry. It is the set of standards that professionals must hold themselves to as they conduct their business to maintain a sense of trust and confidence with their clients, colleagues, and the public. **What are the most important principles in business ethics?** There are seven principles of business ethics including accountability, care and respect, honesty, healthy competition, loyalty, transparency, and respect for the rule of law.

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
to list, to enumerate, in detail, namely, including. ***Emphasis*** Above all, indeed, truly, of course, certainly, surely, in fact, really, in truth, ***Summary*** Finally, thus, in short, in conclusion, in brief, as a result, accordingly.	required to attend an in-person customer meeting **Online Resources** https://www.eslprintables.com/grammar_worksheets/passive_voice/Introducing_the_Passive_Voice_241755/ https://en.islcollective.com/english-esl-worksheets/grammar/passive-voice-or-active-voice/passive-voice-practice-how-chocolate-made/120433 https://www.youtube.com/watch?v=zYS9kdS56l8&list=PL3RZN0wMDsvZZigFSLAwmyEPMd5SxQcIa https://www.youtube.com/watch?v=r-X9coYTOV4&list=PLah6faXAgguOeMUIxS22ZU4w5nDvCl5gs Workplace Safety: Importance, Benefits, and Ways To Incorporate It.	**The Main Types of Business Etiquette** The basic types of Business etiquette differ in different cultures and countries. and all contribute to forming impressions of you: **Workplace Etiquette** Workplace etiquette depends on the employee's behavior in the workplace, such as in offices, workshops, and others. This behavior varies according to the culture, country and profession in which the employee works. Before working in any company, you should read the company's workplace etiquette. Human relations, in general, depend on communication, and in the workplace, there must be good communication between management and employees and between employees themselves. This means that everyone's behavior is appropriate for the company. Here is a list of the essential rules of communication etiquette: • Greet everyone.

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
	https://blog.vantagecircle.com/workplace-safety/	• Respect common spaces, such as offices, bathrooms, kitchens and breakroom and keep them clean and tidy. • If you're working remotely, shared spaces, such as shared programs, apps, or Google Drive folders, might be shared by default. • Eat only in permitted places. (e.g. breakroom). **Communication Etiquette** • Don't talk too softly or loudly with your colleagues. • Pay attention to your body language and maintain eye contact. • Don't get carried away in explaining ideas too much but try to be clear and concise in your information. • Try not to use the phone when someone is talking to you. • Try to open your email twice daily and reply to all messages if you can. • Avoid using question marks or exclamation points in messages and written conversations.

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
		• Check all messages for grammar and spelling before sending them. • Don't talk about your personal life in the workplace or about politics and religion; try to have a good time with whoever is talking to you. **Table Manners and Meal Etiquette** • Before you start eating, put your napkin on your lap, and when you finish, fold it and place it to the left of the plate. • Do not talk while eating, and chew food without opening your mouth. • It is better to consider the price of the foods your colleagues eat, and to eat the same. • If you are eating at a shared table with co-workers, wait until everyone is seated to eat together. **Professional Meeting Etiquette** • Attend the meeting and not be absent except for an emergency. • Pay attention to the person's external appearance.

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
		• Wear neat and appropriate colored clothing to attend the meeting. • If you are the meeting coordinator, you should send an invitation to everyone in advance. • Welcome each new team member, which is the perfect way to integrate them into the company's community. • Avoid interrupting anyone while they are speaking. • Consider the different times and set the meeting time for each country. • If the meeting is remote, make sure you have a good connection, avoid noise and interruptions. **Taken from:** LPC. Business Etiquette: 5 Basic Rules You Need to Know. https://www.lpcentre.com/articles/business-etiquette-5-basic-rules-you-need-to-know **Netiquette** **Netiquette** is a made-up word from the words net and etiquette. Netiquette thus describes the rules of conduct for respectful and appropriate communication on the internet. Netiquette is often referred to as etiquette for the internet.

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
		• Be friendly, positive and self-reflective. • Use proper language and titles. • Use effective communication. • Professionalism. • Ask for clarification. • Don't overshare. • Respect other people's privacy. .. • Don't spam. • Respond quickly to emails and messages. • Help control flame wars. • Check for grammar and spelling mistakes. **Managing Dress and Appearance** **Dress code** A set of rules about what you should wear in a particular place or at a particular event. **Business Attire** In-person contact with customers will be required to wear appropriate business attire. **Appropriate Business Attire** **Men –** Dress shoes, jackets, shirts, ties, slacks, sweaters.

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
		Women – Dress tops, dress pants, dresses, skirts, sweaters, pantsuits, dress shoes/sandals. **Business Casual** (Company Name) allows employees to wear business casual attire when not in contact with customers. Sales employees are encouraged to wear company-branded shirts and/or collared shirts as part of their business casual attire. **Appropriate Business Casual Attire** **Men -** Collared shirts; either dress or golf. Khakis, slacks, dress shoes or casual dress shoes, sweaters. **Women –** Collared shirts; either dress or golf. Khakis, slacks, skirts, dresses, dress shoes or casual dress shoes, sweaters. **Casual Friday** • "Casual Friday" policy, when in a company the employees are welcome to wear workplace appropriate jeans (no rips, tears or stains), and running shoes (no rips, tears or stains).

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
		Inappropriate Attire for some companies (also applicable to Casual Friday) The following items are not permitted in any area during normal working hours: • Sweat pants; • Jogging pants; • Pants that expose the midriff, underwear or leggings. • Gym shorts; • Bicycle shorts or other athletic shorts; • Low-cut tops; • Halter tops; • Spaghetti strap tops; • Tops that expose the midriff (diaphragm) or underwear; • Mini-skirts; • Any form of clothing that is generally offensive, controversial, disruptive or otherwise distracting. • Any form of clothing that is overtly commercial, contains political, personal or offensive messages; • Plastic flip-flops or sandals; • Beach footwear.

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
		Men – Dress shoes, jackets, shirts, ties, slacks, sweaters. **Women –** Dress tops, dress pants, dresses, skirts, sweaters, pantsuits, dress shoes/sandals. **Business Casual** (Company Name) allows employees to wear business casual attire when not in contact with customers. Sales employees are encouraged to wear company-branded shirts and/or collared shirts as part of their business casual attire. Employees are expected to always keep appropriate business attire on hand in the event that they are required to attend an in-person customer meeting. **Taken from:** Company Dress Code & Personal Hygiene Policy **Online Resources** https://www.pmg.engineering/docs/policies/Company_Dress_Code_and_Personal_Hygiene_Policy.pdf

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
		https://www.dayshospitality.com/wp-content/uploads/2021/05/HIWK-Policy-and-Procedure-Manual-Section5-4.pdf https://www.shrm.org/resourcesandtools/tools-and-samples/policies/pages/businessandcasualattirepolicy.aspx https://www.whatdotheyknow.com/request/322953/response/787438/attach/2/FOI%20Reply%204672%20EMP73.pdf?cookie_passthrough=1 https://static1.squarespace.com/static/5a88ab00f43b552a84c3b7c9/t/618306e62b3c217c1e8fba37/1635976939002/2.+Workplace+Clothing%2C+Grooming+and++Personal+Hygiene.pdf https://www.amazingworkplace.com/resources/article/dress-code-in-the-workplace

Learnings		
Functions and Discourse Markers	**Grammar**	**Vocabulary**
		Vocabulary • Attire • Business Ethics • Casual Friday • disruptive • Distracting • Napkin on your lap • Netiquette • Meal Etiquette • Protocol • Table Manners

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Web Resources

Foros y recursos Business Model Canvas

https://www.strategyzer.com/canvas

http://blog.hypeinnovation.com/the-collaborative-innovation-canvas-a-visual-strategy

Recursos, dinámicas y actividades para la generación de ideas y creatividad

https://gamestorming.com/

https://xblog.xplane.com/three-tools-to-more-effectively-collaborate-across-your-organization

Foros y recursos Lean Canvas

https://www.incae.edu/es/blog/2018/05/21/lean-canvas-un-lienzo-para-emprendedores.html

http://leanstartup.pbworks.com/w/page/15765221/FrontPage

http://www.leanstartupcircle.com/

https://groups.google.com/forum/#!forum/lean-startup-circle

Herramientas de innovación pública

https://www.lab.gob.cl/metodologias/

Podcast recomendados

Smart Passive Income, Patt Flynn

Seth Godin's Startup School, Seth Godin

Entrepreneur on Fire, John Lee Dumas

Libros para Emprendedores, Luis Ramos

Glossary of Terms

Concept	Definition
Activities with nodes	It is a point of intersection, connection, or union of several elements that converge in the same place.
Business activity	Self-management of the means of production and human resources, or one or both, to intervene in the production or distribution of goods or services.
Customs	A public office of the State located at borders, ports, or airports registers goods and merchandise being imported or exported and collects duties owed according to the corresponding tariff.
Tax Administration	It is an entity of the National Executive in charge of enforcing functions, verifying, and supervising compliance with tax laws, that is, controlling taxes and duties in the country.
Audiovisual aids	They are mechanical, electrical, and electronic devices that help transmit speech more effectively, making it easier to be heard and visualized.
Virtual Tax Administration (VTA)	It is a new virtual tool that facilitates the filing of returns online. The service is available 24/7, every day of the year, and the user can access it from any computer using the Internet.
Project management	It is the set of activities a person or an entity develops to plan and execute a specific objective using a digital tool.
Self-assessment	It is a tax declaration made by the taxpayers, in which the taxable base and the amount of taxes paid to the administration are calculated.
Travel Agency	It is a private company that acts as an intermediary between its clients and certain travel suppliers, such as airlines, hotels, and cruises, offering the former better contracting conditions for the trips they wish to undertake.
Insurance Agent	It is a professional, individual, or legal entity linked to a specific insurance company by an insurance agency contract and on an exclusive basis.

Concept	Definition
Legislative Assembly	A government body responsible for the legislative function of the Federal District in those matters granted to it by the Constitution and whose powers are conferred by its Organic Law.
Insurance	It may be a natural person or a company engaged in the insurance of risks to third parties; that is, its main activity consists of protecting material assets from certain risks to which they are exposed.
Insurance	It may be a natural person or a company engaged in insuring risks to third parties; its main activity consists of protecting tangible assets from certain risks to which they are exposed.
Big data	It is an evolving term that describes any voluminous amount of structured, semi-structured, and unstructured data that has the potential to be mined for information.
Newsletter	It is a publication that generally comes in the form of a booklet.
Canvas	A tool for defining and creating innovative business models that simplify four significant areas: customers, offer, infrastructure, and economic viability.
Bid poster	A set of clauses drafted by the administration specifies what is being tendered and establishes all kinds of conditions that will govern the future contract.
Circle of violence	It is a repetitive sequence, which often explains the cases of chronic mistreatment.
Coding	It is a combination of signs (numbers, letters, etc.) that has a certain value within a system or that enables the reformulation and understanding of a specialized technical message.
Professional associations	They are Public Law Corporations with their legal personality and total capacity to achieve their purposes, which are essentially the regulation of the exercise of the professions and their exclusive institutional representation when they are subject to collegiality.
Public procurement	The acquisition and contracting of works, goods, and services by the Public Administration guarantee operability and help fulfill the purposes of the public sector.

Concept	Definition
Consumer	It is a person or organization that demands goods or services in exchange for money provided by the producer or supplier. In other words, it is an economic agent with a series of needs.
Collective Agreement	An agreement entered into between one or more labor unions and their respective employers to regulate the conditions under which work is to be performed and other matters relating to it.
National Accounting	It is a synthesized numerical record that describes the characteristics and results of an economic system through a set of accounts, providing a systematic numerical representation of economic activity.
Administrative Contracting	It is the formal act by which a person (natural or legal) assigns a right, a contract, a royalty, or a payment to another.
Insurance Brokerage	A person acts as an intermediary for several insurance companies, without being exclusively linked to any of them, marketing insurance contracts to his clients to obtain a commission for this sale.
Tax Culture	It is a transversal subject that goes beyond the mere transmission of the definitions and contents of the Public Treasury and focuses, above all, on educating in values such as equality, solidarity, and equity, as well as fiscal awareness and responsibility.
Intelligent Community Center (CECI)	They are a national network of Intelligent Community Centers located in different parts of the country. Each center has a laboratory equipped with state-of-the-art computers, thus offering various services to the community.
Quality Certificates (ISO)	This document stipulates that the detailed merchandise meets the quality conditions stipulated in the purchase contract. The buyer requests it, which can be issued by the manufacturer or, if necessary, by the competent Official Body.
Code of Tax Rules and Procedures	This Code's provisions apply to all taxes and legal relations derived from that place, except as regulated by special legislation.
Special Contribution	It is the tax whose obligation has as a generating fact benefits derived from the performance of public works or state activities, exercised in a decentralized form or not, and whose proceeds must not have a destination outside the financing of the works or activities that constitute the raison d'être of the obligation.
Declar@	The system is used by the tax authorities to generate tax returns.

Concept	Definition
Tax declaration	It is any document filed before the Tax Administration where the realization of any relevant fact for the application of taxes is acknowledged or declared.
Decree	A decision of the Council of Ministers, or an equivalent entity, that approves provisions of a general nature.
Customs duties	These are taxes or duties levied on goods traded internationally.
Consular law	A set of principles, doctrines, legal norms, uses, and international customs that regulate the consular institution in general and the activity of the consul in particular, which benefit the receiving state.
Donations	They are deducted as income tax expenses, provided they are made to law-authorized institutions. Such expenses must be duly substantiated.
Energy Efficiency	It refers to using technologies that require less energy to achieve the same performance or perform the same function.
Authorized company	An entity officially designated as a tax collector.
Entrepreneurship	It is a term widely used in the business world due to its association with the creation of companies, new products, and product innovation.
Export	They are the goods and services a country sells in a foreign territory for its use.
Exemption	It consists of a tax benefit by which, even when the taxpayer realizes the factual budget qualified by the legislator as a taxable event, the effects of the latter are not generated. An exemption does not prevent the realization of the taxable event, but once it is realized, the birth of the tax liability does not occur.
International Monetary Fund	It is an intergovernmental organization created in 1945 by the UN based on the Bretton Woods agreements. Its objectives are to promote sustainable international exchange rate policies, facilitate international trade, and reduce world poverty.
Gantt Chart	It is an illustrated bar chart that defines the tasks and timelines for a project.
Integrated Waste Manager	The articulated and interrelated set of regulatory, operational, financial, administrative, educational, planning, monitoring, and evaluation actions for waste management, from generation to final disposal.
Business Management	It is a business activity that, through different specialized individuals, such as institutional directors, consultants, producers, and managers, among others, and

Concept	Definition
	actions, will seek to improve a company's or business's productivity and competitiveness.
Public administration	It can be defined as the application of all the processes and instruments of public administration to achieve the population's development and welfare objectives.
Gender	The male sex or the female sex, especially when considering social and cultural differences rather than biological ones, or one of a range of other identities that do not correspond to established ideas of male and female.
Gobierno Digital	
Hecho impossible	It includes all those activities based on modern information technologies, particularly the Internet, which the State develops to increase the efficiency of public management, improve the services offered to citizens, and provide government actions with a framework.
Holgura	It is an element of the tax that is defined as the circumstance or budget of fact, of a legal or economic nature, that the law establishes to configure each tax, whose realization originates the birth of the primary tax obligation, i.e., the payment of the tax.
Importación	It is the amount of time that the end of a set of activities that form a path can be delayed without affecting the completion of the project.
Impuesto	It is the goods and services a country purchases in a foreign territory for use in the national territory.
Industria 4.0	It is the tax whose obligation has as a generating fact a situation independent of any state activity related to the taxpayer.
Infracción administrativa	These expressions refer to a hypothetical fourth mega-stage of humanity's technical-economic evolution, starting with the First Industrial Revolution.
Innovación	They are violations of the legal system, i.e., non-compliance with rules of this nature.
Institución autónoma	It is a change that introduces novelties. It refers to modifying existing elements to improve them, although it is also possible to implement totally new elements.
Inteligencia en Negocios (BI)	They are entities belonging to the central administration with the particularity that they have administrative and financial independence.

Concept	Definition
Law	A rule or norm established by a higher authority to regulate, in accordance with justice, some aspect of social relations.
Law 2248	Pension and Retirement Law for the National Teachers.
Law 4961	Tax reform and the law of consolidating selective consumption tax and its reforms.
Law 5923	Education and Culture Stamps
Law 6826	Sales tax.
Law 7092	Income tax.
Law 7472	Consumer law.
Law 7732	Law regulating the insurance market.
Law 7972	Tax charge on beer, liquor, and cigarettes.
Law 7983	Worker protection law.
Law 8114	Tax simplification and efficiency
Law 8204	Law on narcotics, psychotropic substances, drugs of unauthorized use, related activities, money laundering, and financing of terrorism No. 7786 of April 30, 1998. The latter is the law in force).
Law 8262 **Strengthening of small and medium-sized enterprises and their reforms.**	Regulates the prevention, supply, prescription, administration, handling, use, possession, traffic, and commercialization of narcotics, psychotropic drugs, inhalable substances, and other drugs and medicines susceptible to producing physical or psychic dependencies, among others.
Law 8399	Taxes on cigarettes and liquor are part of the social protection plan.
Law 8653	Law regulating the insurance market.
Law 8683	Solidarity tax for the strengthening of housing programs.
Law 8956	Insurance contract law.
Law 9050	Tax on casinos and call forwarding companies.
Law 9028	Control of tobacco and its harmful effects on health.
Law 9428	Tax on legal entities.
Law 9635	Law for the strengthening of public finances.

Concept	Definition
Law Large Numbers	The average behavior of a succession of random variables increases as the number of trials increases.
Manual/Handbook	It is a book or booklet collecting the fundamental, essential aspects of a subject, discipline, or specialty.
National Qualifications Framework	It is a unique and consensual instrument that combines a set of qualifications, presenting them in order by levels associated with different types of qualifications, which can be regional, national, and sectoral in scope.
Insurance Market	In this market, individuals or companies can find a wide range of insurance -offered by insurance companies- to protect themselves against future losses, whether of real or personal property, as well as the life of individuals, among many others.
Ministry of Finance	The entity that administers the financial resources of the State.
Business Model	It is a tool prior to the business plan that allows one to clearly define what will be offered to the market, how it will be done, to whom it will be sold, how it will be sold, and how it will generate income.
Municipality	The state corporation's function is to administer a city or town.
Nomenclature	A set of terms or words used in a science, technique, or specialty or by an author.
Standard	A legal rule is a mandate or rule that aims to direct society's behavior. Specifically, the rule confers rights and imposes duties on individuals.
Sealed paper	A particular type of paper containing a stamp tax is required in certain countries to carry out judicial or administrative procedures.
Patent	A document issued by an authority accrediting a condition or merit or giving authorization to do something.
Occupational Profile	It is a clear description of the set of skills and competencies that identify the training of a person to face responsibly the functions and tasks of a particular profession or job.
Bicentennial National Development and Public Investment Plan	The purpose of this document is to contribute to the strengthening of the State's capacity to define objectives, establish priorities, formulate goals, and allocate resources, as well as to follow up and evaluate the policies, plans, programs, or projects to be implemented during the 2019-2022 period, in order to set a north, a direction, a path for our country and thus contribute to face the main challenges

Concept	Definition
	that the country faces and, above all, to improve the provision of public goods and services to the citizens.
Capital gains	An increase in the value of genuine estate is due to extrinsic circumstances and is independent of any improvement made.
Procedure	Method or way of processing or executing something.
Blue Flag Program	It is an award or distinctive that is granted annually. It rewards effort and voluntary work in the pursuit of conservation and development by protecting natural resources and implementing actions to address climate change, among other things.
Supplier	It is a person or a company that supplies other companies with stock (items), which will be sold directly or transformed for subsequent sale.
Insurance policy	It is a document that validates the insurance contract made and signed in conformity by the insured and the insurer, in which the parties' rules, rights, and obligations are specified.
Treasury Budget	It is a budget reflecting the company's payments and collections during a financial year.
Insurance Premium	It is the price of insurance, i.e., the price that the insured pays his insurance company for the coverage he receives for the insured risk.
PERT Programming	It is a method to plan projects where many activities must be coordinated.
Reinsurance	The reinsurance company is an entity that, through a reinsurance contract, accepts the coverage of one or more risks assumed by another.
Customs Regime	It is the set of operations related to a specific customs destination of merchandise according to the declaration presented by the interested party at customs.
Simplified Tax Regime	This option can be used by small businesses such as bars, flower shops, soda shops, and other retail stores since it facilitates accounting management and allows them to declare based on their purchases, not according to their income.
Single Tax Registration	Every individual or legal entity is obliged to register in the Single Tax Registry when starting any lucrative activity or business (sale of goods or rendering of services) subject to any tax under the administration of the General Directorate of Taxation.

Concept	Definition
Regulation	An ordered set of rules or precepts dictated by the competent authority for executing a law, for the operation of a corporation, a service, or any activity.
Risk	It is a future and uncertain event that does not depend exclusively on the will of the policyholder, the insured, or the beneficiary and whose materialization gives rise to the obligation of the insurance company.
Critical Path (CPM)	It is the sequence of the terminal elements of the project network with the longest duration between them that determines the shortest time it takes to complete the project.
Credit balances	A taxpayer has the right to request from the Tax Administration the refund of credit balances generated by the due or undue cancellation of taxes, payments on account, penalties, and interest, as well as the interest on the amounts to be refunded, when applicable.
Administrative penalties	Any wrong infringed by the Administration on a taxpayer as a consequence of illegal conduct resulting from an administrative procedure.
Insurance	A practice or arrangement by which a company or government agency guarantees compensation for specified loss, damage, illness, or death in return for payment of a premium.
Expeditable auto insurance	It is a contract called an insurance policy, whereby an Insurance Company (the insurer) undertakes, through the collection of a premium and in the event of the occurrence of the event whose risk is the object of coverage, to indemnify, within the agreed limits, the damage caused to the insured.
Sexism	These are low-cost policies, easy to subscribe to, and do not require prior examinations for their issuance.
Unionism	Discriminatory attitude of those who undervalue persons of the opposite sex or distinguish between persons according to their sex.
Claims	The part of the labor movement that is organized through unions, an organization that brings together workers based on the work they perform to defend their common interests before employers and governments, appeared in the 19th century.

Concept	Definition
Integrated Public Procurement System (SICOP)	It is an accident or damage that the insurer may indemnify. Applied to the insurance contract, the loss is the realization of the covered risk and the birth of the insurer's benefit.
National tax system	It is a purchasing portal with technological tools that manage the contracting and purchasing processes carried out by a company or administration to obtain more and better suppliers, seek better prices, and offer greater transparency and rigor in these contracting processes.
Websites	The ordered set of rules, principles, and institutions regulate the relationships arising from the country's application of taxes.
Insurance brokerage company	A person who acts as an intermediary for several insurance companies, without being exclusively linked to any of them, marketing insurance contracts to their clients to obtain a commission for this sale.
Tax transparency	It is one of the theoretical conditions necessary for a free market policy to be efficient. It is related to accountability.
Curricular transformation	It is an essential area of Educational Reform that curricular organizes the National Educational System by levels, cycles, and grades/stages in addition to principles, purposes, and policies that respond to the demands of the socio-cultural context.
Tax	It is the tax whose obligation has as a generating fact the effective or potential provision of a public service individualized in the taxpayer and whose product must not have a destination outside the service that constitutes the raison d'être of the obligation.
Transfer of real estate	This tax is levied on the transfer, under any title, of real estate, whether or not registered in the Public Registry of Property, being understood as the transfer of any legal business by which real estate is transferred, directly or indirectly, according to the legal nature of the respective business and not to the denomination given to it by the parties. Indirect transfer means any legal transaction involving the transfer of the power of control over a legal entity that owns the real estate.
Treasury	It is the area of a company where all actions related to monetary or cash flow operations are organized and managed (this includes collections for company

Concept	Definition
	activities, payments to suppliers, bank transactions, and any other movement of a company's cash).
ICTs	Information and Communication Technologies, or ICT, are technologies developed to manage and send information from one place to another.
Taxes	They are public law revenues consisting of compulsory pecuniary benefits unilaterally imposed by the State, demanded by the Public Administration as a consequence of the realization of the taxable event to which the law binds in the duty to contribute.
Customs value	It is the result of the transaction value, or price paid for the goods, plus the expenses incurred abroad, or incrementable. Such customs value is the taxable base for the General Import Tax (IGI) and the Customs Processing Duty (DTA).
Fiscal value	The fiscal or cadastral value of a property is the value assigned to it from the real estate tax. It is calculated taking into account the value of the land, the construction, and the rate of use in the relationship between both.
CIF Value (Cost, Insurance and Freight)	It is a purchase and sale clause that includes the value of the goods in the country of origin, freight, and insurance to the point of destination.
FOB Value (free on board)	It refers to the sale value of the goods at their place of origin plus the cost of freight, insurance, and other expenses necessary to transport them to the Customs office of departure.
Tutorial video	It is the technology of capturing, recording, processing, storing, transmitting, and reconstructing a sequence of images representing scenes in motion by digital or analog electronic means.

Appendix

Apéndice A. Estándar de Cualificación

FR MNC 03
EDICIÓN 01
Aprobado 02/02/2018

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

Estándar de Cualificación

Contabilidad

Código
0411-01-01-4

Versión 01

Noviembre, 2018

EL MARCO NACIONAL DE CUALIFICACIONES DE LA EDUCACIÓN Y FORMACIÓN TÉCNICA PROFESIONAL DE COSTA RICA

Aprobación

El Marco Nacional de Cualificaciones de la Educación y Formación Técnica Profesional de Costa Rica (MNC-EFTP-CR) fue aprobado en la sesión nº 37-2016, celebrada por el Consejo Superior de Educación el día 18 de julio del 2016, mediante acuerdo nº 06-37-2016, según consta en el Decreto Ejecutivo Nº 39851-MEP-MTSS, el cual fue publicado el martes 6 de setiembre del 2016 en el Alcance N° 161A de la Gaceta.

En cuanto a su definición, propósito general y componentes, el documento del MNC-EFTP-CR (2016), en su Capítulo III, establece:

- **Definición**
  El Marco Nacional de Cualificaciones de Educación y Formación Técnica Profesional de Costa Rica (MNC-EFTP-CR) es la estructura reconocida nacionalmente, que norma las cualificaciones y las competencias asociadas a partir de un conjunto de criterios técnicos contenidos en los descriptores, con el fin de guiar la formación; clasificar las ocupaciones y puestos para empleo; y facilitar la movilidad de las personas en los diferentes niveles; todo lo anterior de acuerdo con la dinámica del mercado laboral. (p.42)
- **Propósito general**
  El MNC-EFTP-CR norma el subsistema de educación y formación técnica profesional, a través de la estandarización de los niveles de formación, descriptores, duración y perfiles de ingreso y egreso de la formación, entre otros. Establece la articulación vertical y horizontal en el sistema educativo costarricense y orienta la atención de la demanda laboral. (p.42)
- **Componentes**
  El MNC-EFTP-CR establece un sistema de nomenclatura de cinco niveles de técnico. Cada nivel de cualificación cuenta con su respectivo descriptor, requisito mínimo de escolaridad para el ingreso, rango de duración del plan de estudios y requisito mínimo de escolaridad para la titulación. (p.43)

Con respecto a los Estándares de cualificación y al Catálogo Nacional de Cualificaciones (CNC) el MNC-EFTP-CR, establece:

> Los estándares pueden entenderse como definiciones de lo que una persona debe saber, hacer, ser y convivir para ser considerado competente en un nivel de cualificación. Los estándares describen lo que se debe lograr como resultado del aprendizaje de calidad.

2

El estándar de cualificación es un documento de carácter oficial aplicable en toda la República de Costa Rica, establece los lineamientos para la formulación y alineación de los planes de estudios y programas de la EFTP, que se desarrollan en las organizaciones educativas. (p.8)

El Catálogo Nacional de Cualificaciones (CNC) asume la organización por campos de la educación que establece la CINE-F-2013, agregando el Campo de la Oferta Educativa y se subdivide en Campo Profesión y el Campo Cualificación reconocida a nivel nacional e internacional, las cuales son asociadas al Clasificador de Ocupaciones de Costa Rica (COCR) u otros. (p.1)

La metodología incorpora la Clasificación Internacional Normalizada de la Educación (CINE-F-2013)[1] con el objetivo de codificar las cualificaciones para el Catálogo Nacional de Cualificaciones de EFTP, normalizar la oferta educativa y los indicadores de la estadística de la EFTP en el ámbito nacional e internacional. (p.1)

El Campo Detallado

Según Clasificación Internacional Normalizada de la Educación, Campos de la Educación y la Formación 2013 (CINE-F 2013) – Descripción de los campos detallados, el campo detallado ***0411 Contabilidad e impuestos***, incluye:

Contabilidad e impuestos es el estudio del mantenimiento, la auditoría y el registro de las transacciones financieras.

Los programas y certificaciones con los siguientes contenidos principales se clasifican aquí:

- Contabilidad
- Auditoría
- Teneduría de libros
- Contabilidad tributaria
- Gestión fiscal

[1] Hace referencia a: Campos de Educación y Capacitación 2013 de la CINE (ISCED-F-2013)

Estándar de Cualificación
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CRÉDITOS

Elaboración

- **Instituciones de EFTP y personas representantes que participaron en el desarrollo del EC:**

INA. José Alemán Mora
INA. Sandra Martínez Zúñiga
INA. Rosario Muñoz Roldán
INA. Laura Vargas Jiménez
MEP. Rocío Quirós Campos
MEP. Jennorie Méndez Contreras

Aprobación

Edgar Mora Altamirano	**05-Nov-2018**	
Nombre y Firma del Ministro de Educación Pública, Presidente de la CIIS	*Fecha y*	*sello*
Pablo Masís Boniche	**05-Nov-2018**	
Nombre y firma de la persona coordinadora del Equipo Técnico de la CIIS	*Fecha y*	*sello*

Acuerdo de aprobación oficial

El presente Estándar de Cualificación fue aprobado por la Comisión Interinstitucional para la Implementación y Seguimiento del Marco Nacional de Cualificaciones de la Educación y Formación Técnico Profesional de Costa Rica, mediante el Acuerdo N°03-03-2018, el día cinco del mes noviembre el año dos mil dieciocho.

I. IDENTIFICACIÓN DE LA CUALIFICACIÓN	
1) Código Cualificación: 0411-01-01-4	
2) Cualificación (Nombre): Contabilidad	
3) Nivel de cualificación: Técnico 4	
4) Campo Amplio: 04 Administración de Empresas y de Derecho	**5) Campo Específico:** 041 Educación comercial y administración
6) Campo Detallado: 0411 Contabilidad e Impuestos	**7) Campo Profesión:** 0411-01 Contabilidad
8) Campo Cualificación: 0411-01-01 Contabilidad	**9) Tiempo de Vigencia del Estándar de Cualificación:** 5 años
10) Fecha de actualización: 2023	**11) Nivel de escolaridad requerido:** Educación Diversificada
12) Competencia General: Desarrollar procesos de recolección, registro y análisis de información contable, utilizando herramientas tecnológicas, según normativa y legislación vigente, con autonomía, ética y responsabilidad, coordinando asertivamente equipos de trabajo, para la solución de problemas.	
13) Competencias específicas de otros estándares de cualificación requeridas para la titulación de este: CE1. Registrar la información transaccional según los procedimientos y normativa vigente. CE 2.Controlar los saldos de los registros auxiliares con el sistema de contabilidad, según normativa y procedimientos establecidos.	

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Contabilidad
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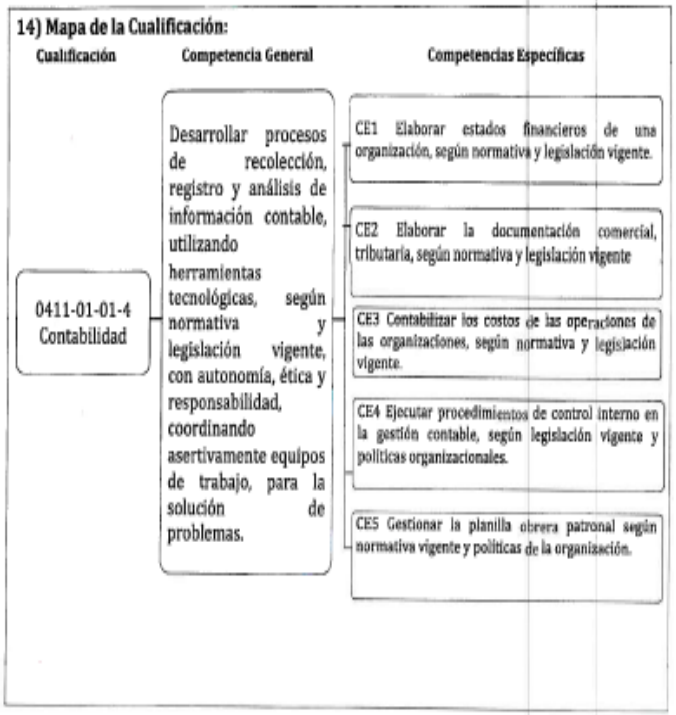
14) Mapa de la Cualificación:



Competencias específicas (CE)	Resultados de aprendizaje
CE2 Elaborar la documentación comercial, tributaria, según normativa y legislación vigente.	***La persona es competente cuando:*** 1. Interpreta documentación comercial y tributaria. 2. Identifica la organización y funcionamiento de las herramientas de la administración tributaria. 3. Recopila datos de la información contable para completar la documentación comercial y tributaria. 4. Aplica procedimientos para el trámite de documentos comerciales y tributarios, según normativa vigente.
EVALUACIÓN DEL LOGRO DE LA COMPETENCIA ESPECÍFICA N°2	
Evidencias CE2	
Conocimiento:	✓ Sistemas de Administración Tributaria Virtual. *En relación con la adquisición de una lengua extranjera:* ✓ Comprende textos de uso habitual y cotidiano relacionados con la descripción de acontecimientos de su entorno laboral. ✓ Elabora textos sencillos y bien enlazados sobre temas de interés laboral.
Desempeño:	✓ No aplica
Producto:	✓ Documentación comercial y tributaria completada según normativa y legislación vigente. **Nota:** Los productos los realiza según normativa y legislación vigente.

Conocimiento:	✓ Normativa contable y financiera vigente ✓ Sistemas de información contable. *En relación con la adquisición de una lengua extranjera:* 1. Comprende textos de uso habitual y cotidiano

[2] Resultados de aprendizaje según elementos del descriptor: Aplicación y saberes disciplinarios.

	relacionados con la descripción de acontecimientos de su entorno laboral. 2. Elabora textos sencillos y bien enlazados sobre temas de interés laboral.
Desempeño:	✓ Ejecuta el proceso de análisis y clasificación de documentos ✓ Ejecuta el proceso de registro en los libros de Contabilidad oportuno y completo. **Nota:** Los desempeños los realiza según normativa y legislación vigente, con autonomía, ética y responsabilidad, coordinando asertivamente equipos de trabajo, para la solución de problemas.
Producto:	✓ Comprobantes electrónicos y otros documentos de naturaleza contable archivados. ✓ Informes contables y financieros, según normativa y legislación vigente. ✓ Estados financieros clasificados y sus anexos, según normativa y legislación vigente. ✓ Libros legales actualizados, según normativa y legislación vigente. **Nota:** Los productos los realiza según normativa y legislación vigente.

Competencias específicas (CE)	Resultados de aprendizaje
CE3 Contabilizar los costos de las operaciones de las organizaciones, según normativa y legislación vigente.	***La persona es competente cuando:*** 1. Interpreta procedimientos de un sistema de

Competencias específicas (CE)	Resultados de aprendizaje
CE4 Ejecutar procedimientos de control interno en los procesos contables, según legislación vigente y políticas organizacionales.	***La persona es competente cuando:*** 1. Interpreta la normativa vigente orientada al control interno. 2. Aplica los principios éticos y herramientas de auditoria. 3. Identifica los tipos de riesgos y sus componentes mediante el empleo de las Herramientas para la valoración de riesgos 4. Aplica los procedimientos de control interno en las cuentas contables. 5. Identifica limitantes en los procedimientos del control interno en las cuentas de la empresa. 6. Elabora informes de control interno.

EVALUACIÓN DEL LOGRO DE LA COMPETENCIA ESPECÍFICA N°4	
Evidencias CE4	
Conocimiento:	✓ Normativa y legislación vigente en materia de Control Interno ✓ Normas Internacionales de Auditoría ✓ Herramientas para la valoración de riesgos *En relación con la adquisición de una lengua extranjera:* ✓ Comprende textos de uso habitual y cotidiano relacionados con la descripción de acontecimientos de su entorno laboral. ✓ Elabora textos sencillos y bien enlazados sobre temas de interés laboral.
Desempeño:	✓ Ejecuta el proceso de aplicación de procedimientos de Control Interno. **Nota:** Los desempeños los realiza según legislación vigente y políticas organizacionales, con autonomía, ética y responsabilidad, coordinando asertivamente equipos de trabajo, para la solución de problemas.
Producto:	✓ Cuestionarios de control interno completos ✓ Reportes de la valoración de riesgos ✓ Informes de control interno **Nota:** Los productos los realiza según legislación vigente y políticas organizacionales.

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Competencias específicas (CE)	Resultados de aprendizaje
CE5 Gestionar la nómina obrera patronal, según normativa vigente y políticas de la organización.	***La persona es competente cuando:*** 1. Interpreta la normativa vigente laboral 2. orientada al control interno 3. Aprueba la planilla patronal 4. Elabora reportes de planilla para la seguridad social (SISERE). 5. Elabora reportes de planilla patronal según requerimientos solicitados por el Instituto Nacional de Seguros y por la Administración Tributaria. 6. Aprueba el cálculo de los derechos laborales.

EVALUACIÓN DEL LOGRO DE LA COMPETENCIA ESPECÍFICA N°4	
Evidencias CE5	
Conocimiento:	✓ Normativa y legislación vigente en materia laboral. ✓ Manejo de hojas de cálculo ✓ Sistemas centralizados de Recaudación de la CCSS. ✓ Sistema de información del Instituto Nacional de Seguros. ✓ Sistema de Administración Tributaria Virtual. *En relación con la adquisición de una lengua extranjera:* ✓ Comprende textos de uso habitual y cotidiano relacionados con la descripción de acontecimientos de su entorno laboral. ✓ Elabora textos sencillos y bien enlazados sobre temas de interés laboral.
Desempeño:	✓ No aplica
Producto:	✓ Nómina obrero patronal aprobada. ✓ Reportes de planilla obrero patronal. ✓ Derechos laborales aprobados. **Nota:** Los productos los realiza según normativa vigente y políticas de la organización.

III. RESULTADOS DE APRENDIZAJE TRANSVERSALES A TODAS LAS COMPETENCIAS ESPECÍFICAS[3]
1. Aplica los principios de servicio al cliente en el desempeño de sus labores. 2. Promueve la aplicación de la normativa de control interno en la organización. 3. Trabaja con ética, responsabilidad y profesionalismo en los procesos que realiza. 4. Promueve la normativa ambiental en la organización. 5. Aplica las normas de salud ocupacional, según protocolos establecidos por la organización. *En relación con la adquisición de una lengua extranjera y la aplicación en la cualificación "Contabilidad 0411-01-01-4". La persona:* 1. Comprende las ideas principales cuando el discurso es claro y normal y se tratan asuntos cotidianos de interés profesional que tienen lugar en el trabajo. 2. Comprende textos de uso habitual y cotidiano relacionados con la descripción de acontecimientos de su entorno laboral. 3. Interactúa en conversaciones sobre temas cotidianos de interés laboral de manera espontánea. 4. Describe hechos y experiencias de su campo laboral. 5. Explica y justifica de manera oral y breve sus opiniones y proyectos laborales. 6. Relata la trama de un texto oral y escrito. 7. Describe sus reacciones acerca de la trama de un texto oral y escrito. 8. Elabora textos sencillos y bien enlazados sobre temas de interés laboral.
IV- CONTEXTO LABORAL:
15) Condiciones del contexto laboral: ✓ Trabajar bajo presión y por resultados. ✓ Trabajar con disponibilidad de horarios. ✓ Trabajar con posibilidades de movilizarse dentro de la organización.
16) Ámbito de aplicación de la cualificación: ✓ Departamentos contables y financieros de empresas y organizaciones públicas y privadas. ✓ Empresas que suministran servicios de consultoría.
17) Ocupaciones asociadas a este Estándar de Cualificación (EC) de acuerdo con Clasificador de Ocupaciones de Costa Rica (COCR): ✓ 4311 Empleados de contabilidad y cálculo de costos ✓ 4312 Empleados de servicios estadísticos, financieros y de seguros ✓ 4313 Empleados encargados de las nóminas
18) Estándares de Cualificación vinculados y contenidos en el Catálogo de

[3] Resultados de aprendizaje según elementos del descriptor: Autonomía y responsabilidad, interacción profesional, cultural y social. Además, se deben considerar para cada Estándar de Cualificación en particular, se requieren algunos de los siguientes: salud ocupacional, sostenibilidad ambiental, servicio a la clientela, calidad, emprendedurismo, innovación, entre otros. En este apartado se incluyen los resultados de aprendizaje de una lengua extranjera.
Para efectos del diseño curricular, los resultados de aprendizaje transversales deben integrarse y evaluarse en cada competencia específica.

Cualificaciones de la EFTP-CR:
✓ 0411-01-01-1 Asistencia en contabilidad ✓ 0411-01-01-3 Contabilidad
19) Estándares de Cualificación internacionales relacionados: ✓ UC0231 Realizar la gestión contable y fiscal. Fuente: Catálogo de Cualificaciones de España ✓ EC1018 Operación del sistema de contabilidad en las organizaciones productivas y de servicios. ✓ EC0744 Operación de procesos contables dentro de un sistema electrónico. ✓ EC0852 Registro de operaciones contables de una entidad fabril. ✓ Norma 210303018 VRS 1 Reconocer los hechos, transacciones y operaciones financieras, económicas, sociales y ambientales, del sector público, de acuerdo con el régimen de contabilidad pública. Fuente: Centro Interamericano para el Desarrollo del Conocimiento en la Formación Profesional (Cinterfor). ✓ UC0231_3 Realizar la gestión contable y fiscal.

V- EMISIÓN DE DIPLOMA

La persona que apruebe un *Programa educativo* que haya sido diseñado a partir del presente Estándar de Cualificación, según el Marco Nacional de Cualificaciones de la Educación y Formación Técnico Profesional de Costa Rica, se hace acreedora al diploma de:

Contabilidad 0411-01-01-4	TÉCNICO 4
Nombre de la cualificación	Nivel de cualificación

Esta cualificación certifica que la persona es competente para:

Desarrollar procesos de recolección, registro y análisis de información contable, utilizando herramientas tecnológicas, según normativa y legislación vigente, con autonomía, ética y responsabilidad, coordinando asertivamente equipos de trabajo, para la solución de problemas.

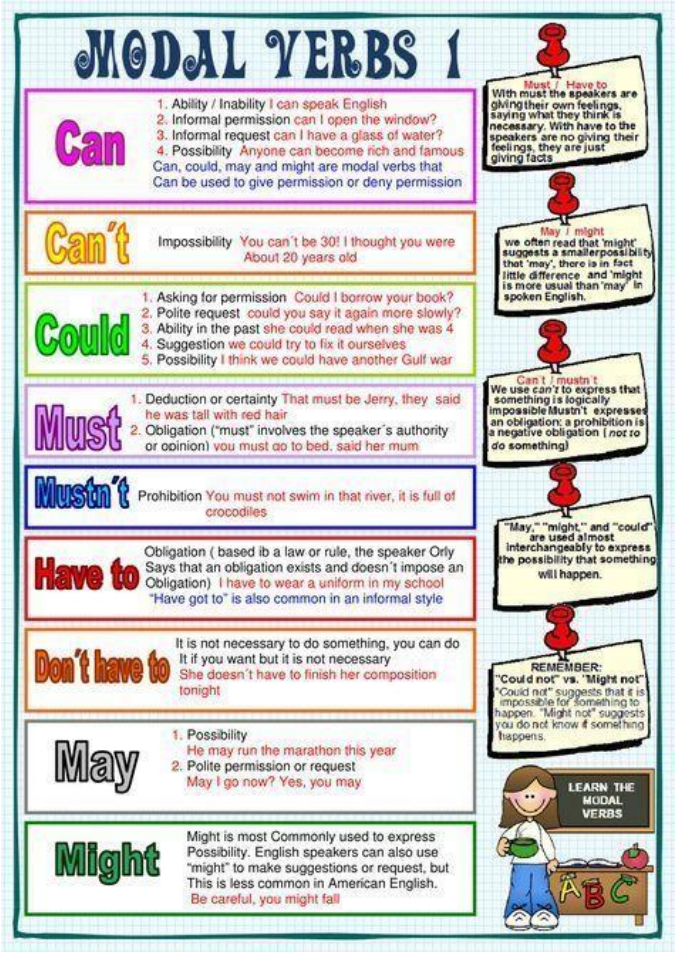
Estándar de Cualificación
Contabilidad
0411-01-01-4

VI. GLOSARIO DE TÉRMINOS

Terminología asociada a la cualificación:

- **Auditoría:** Inspección o verificación de la contabilidad de una empresa o una entidad, realizada por un auditor con el fin de comprobar si sus cuentas reflejan el patrimonio, la situación financiera y los resultados obtenidos por dicha empresa o entidad en un determinado ejercicio.
- **Control interno:** Son todas las acciones diseñadas y ejecutadas por la administración activa para proporcionar una seguridad razonable en torno a los procedimientos establecidos para los procesos de una unidad contable.
- **Derechos laborales:** El inicio de la relación laboral es suficiente para la presunción de la existencia de un contrato de trabajo, el cual obliga a las partes a cumplir las obligaciones y a respetar los derechos establecidos en la ley.
- **Información contable:** Permite identificar, registrar, medir, clasificar, analizar y evaluar de manera sistemática y ordenada todas las operaciones o actividades que se hacen en una organización.
- **Información transaccional:** Una transacción es un evento o proceso que genera o modifica la información que se encuentran eventualmente almacenados en un sistema de información.
- **Informes de conciliación:** Resumen de partidas que vienen ajustar las diferencias existentes entre las cunetas de control y el auxiliar contable.
- **Nómina:** Se refiere a toda la plantilla de trabajadores que forma parte de una empresa, y en contabilidad es la suma de todos los sueldos que paga la compañía. También se utiliza la palabra para referirse al documento en el que se encuentran todos los datos referentes al salario de cada trabajador, como por ejemplo las percepciones salariales y las no salariales, las retenciones o las deducciones.
- **Sistema de contabilidad:** Es una estructura organizada mediante la cual se recogen las informaciones de una empresa como resultado de sus operaciones, en apego a la información suministrada en formularios, reportes, libros, entre otros.

Appendix B: Modals



Taken from: Pinterest.newborn.easynaildesigns.com

Appendix C. The Product Development Team

The Product Development Team

- **Strategy** — The team with strategic decision-making authority. Strategy is about making specific choices to win in the marketplace.
- **Marketing** — The primary function is to understand the market and customers. Manage the "4 P's" of Marketing: Product, Price, Promotion, and Placement (distribution). Often tasked with identifying product opportunities. Responsible for identifying target consumer segments. Often oversee product launches. (Best textbook: Marketing Management; Marketing 101 content here: https://www.boundless.com/marketing/)
- **Research and Development**—In a product company, this is typically the team tasked with identifying new technology, performance, or value and applying it to products.
- **Manufacturing**—Responsible for guiding product design to be manufacturing-friendly (Design for Manufacturing), developing processes and capabilities, and managing the production system.
- **Industrial Design** is a discipline that focuses on product aesthetics, ergonomics, and user experience. It employs Design Thinking and is sometimes a catch-all for non-engineering product designers.
- **Operations** — Team responsible for logistical planning of production and product delivery (receiving, inspection, assembly, shipping).

- **Product** —"A self-contained unit of economic value," The Personal MBA. "The item offered for sale," The Economic Times. It is not always a physical object (service, subscription, lease, etc.).
- **Research** is the systematic study of something (information, behavior) to establish facts, insights, and conclusions.
- **Prototype** —An incomplete or unrefined preliminary version of the final product, typically created to test a theory.
- Products
- **Product—"a self-contained unit of economic value," The Personal MBA. "The item offered for sale," The Economic Times. It is not always a** physical object (service, subscription, lease, etc.).
- **Product Platform** — A set of common elements (usually technologies or components) shared across a family of products.
- **Incremental Product**—This is one type of product development project that involves upgrading or enhancing features or adding features but leaving some of the previous generation product intact; it is a "next generation" version.
- **Derivative Product**—A new product that falls into an existing Product Platform, such as a new smaller version of the Prius.
- **Ancillary Product** — A product meant to complement another: the iPhone case.
- **Ecosystem** — A collection of products and services that share some relationship and often work symbiotically.

- **Commodities, Products, Services, Experiences** — A framework for increasing differentiation in product offerings; products with progressively increasing economic value; commodities are interchangeable; experiences can be one-of-a-kind.

Taken from: Brunski, J. A Product Development Glossary and Resource Library
https://productcoalition.com/a-product-development-glossary-and-resource-library-4fc784bbe9f0

Appendix D: **Direct speech: I loved roses./ Reported speech: She said (that) she loved ice cream.**

Tense	Direct Speech	Reported Speech
Present	I like pizza	She said (that) she liked pizza.
Present Continuous/Progressive	I am living in Bogotá	She said (that) she was living in Bogotá.
Past	I bought an electric car	She said (that) she had bought an electric car.
Past continuous/Progressive	I was waiting for a friend.	She said (that) she had been waiting for a friend.
Present perfect	I have not seen John	She said (that) she had not seen John.
Past perfect*	I had taken Portuguese lessons before	She said (that) she had taken Portuguese lessons before.
Will	I will see you later	She said (that) she would see me later.
Would*	I would help, but…"	She said (that) she would help but...
Can	I can speak perfect French	She said (that) she could speak perfect French.
Could*	I could run when I was a teenager	She said (that) she could run when I was a teenager.
shall	I shall come later	She said (that) she would come later.
Should*	I should call my boss	She said (that) she should call her boss

Might*	I might be late	She said (that) she might be late
Must	I must study math this weekend	She said (that) she must study math this weekend.

Appendix E: Budget and Accounting Glossary

Accountability - The recognition and acceptance that one is answerable for whatever happens within a particular area of activity of assigned responsibility regardless of the cause.

Accounts Payable - Amounts owed to others for goods and services received and assets acquired by the State.

Accounting Period - Any period designated for which financial statements are prepared.

Accounts Receivable - Amounts due from others for goods furnished and services rendered.

Accrual Basis - The basis of accounting whereby revenues are recognized when earned and measurable regardless of when collected, and expenses are recorded when incurred.

Accrue —Record revenues and expenditures when they meet the recognition of the fund type involved, regardless of when the cash activity occurs.

Accumulated Depreciation - A contra-asset account valuation account used to record the accumulation of periodic credits to reflect the expiration of the estimated useful life of capitalized assets.

Allocation - A lump-sum appropriation designated for expenditure by specific organizational units and for particular purposes, activities, or objects.

Appropriation—An authorization granted by the constitution or the legislature to make expenditures or incur obligations for a specific purpose. An appropriation is usually limited in amount and time when it may be spent, normally a calendar or fiscal year.

Asset—Economic resources controlled by an entity as a result of past transactions or events from which future economic benefits may be obtained. The item may be physical in nature (tangible) or a right to ownership (intangible) expressed in terms of cost or some other value.

Audit—The systematic collection of sufficient, competent evidential material needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

BAA - Budget Adjustment Act

Balanced Budget - A budget in which receipts are equal to or greater than outlays in a fiscal period.

BDS - Budget Development System

BGS - Buildings and General Services

Boilerplate - The language section of a bill or public act. Boilerplate can also refer to the standardized or pro forma language used at the front of the bill or statute.

Bond - A debt instrument issued through a formal legal procedure and secured either by the pledge or specific properties, or revenues, or by the general credit of the state.

Book Value - The net amount at which an asset or asset group appears on the books of account, as distinguished from its market or intrinsic value.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budget Year - The fiscal year for which the budget is being considered; the fiscal year following the current year.

Capital Asset - As defined by the state's capitalization policy…a physical resource that costs at least $5,000 and provides future economic benefit for at least two years.

Capital Lease - As defined by the state's capitalization policy…a lease for a period exceeding twelve months and which meets at least one of the following criteria: (1) Title passes to the lessee after the lease term; (2) Contains a bargain purchase option; (3) Term is for at least 75% of the asset's estimated economic life; (4) Present value of the minimum lease payments (discounted at the lower of the implicit interest rate or the incremental borrowing rate) equals or exceeds 90% of the asset's fair value at acquisition.

Capital Outlay - A disbursement of money resulting in the acquisition of or addition to fixed assets, i.e., land acquisition, building, construction, addition, and renovation.

Capitalization Policy - This is the backbone of our financial management, the criteria used to determine which capital outlays should be reported as capital assets on the state's financial statements.

Carry-Forward - This is a crucial tool in our financial planning, a portion or total of the unspent balance of an appropriation that is made available for expenditure in the succeeding fiscal year.

Cash Basis—This is a fundamental basis for accounting, whereby revenues are recorded only when received and expenses are recorded only when paid without regard to the period in which they were earned or incurred. This significantly impacts the accuracy of our financial statements.

Cash Discount - An allowance received or given if payment is completed within a stated period.

Cash Disbursements - Cash disbursements are any monies (e.g., cash, checks, warrants, ACH/EFT, etc.) paid by the state during a period, regardless of when the related obligations are incurred.

Cash Receipts - Any money (e.g., currency, coins, checks, money orders, or other negotiable instruments) received by the state during a period regardless of when the money is earned.

Clearance Pattern - The proportion of the total amount debited against the state's bank account(s) each day after the disbursements.

Clearing Account - An account used to accumulate total charges or credits to be distributed later among the accounts to which they are allocable.

Communication and Information are the fourth components of internal control; an organization must have relevant, reliable, and timely communications regarding internal and external events.

Component - One of five standards of internal control. The internal control components are the control environment, risk assessment, control activities, communication and information, and monitoring.

Comprehensive Annual Financial Report - The official annual financial report of the state encompassing all funds and component units of the state. It includes an introductory section, management's discussion and analysis (MD&A), basic financial statements, required supplementary information other than MD&A, combining and individual fund statements, schedules, and a statistical section.

Consensus Revenue Estimates - The official revenue estimates determined by the XXX (a joint Executive/Legislative committee), which are used as the basis for the Executive Budget.

Construction in Progress (CIP) - A general ledger account that reflects the cost of construction work undertaken on capital projects but not completed as of the end of the accounting period.

Consumer Price Index (CPI) - A measure of the average price change over time in a fixed market basket of goods and services typically purchased by consumers. The CPI for all urban consumers covers about 80% of the population.

Contingent Liability - Items that may become liabilities due to conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled dispute claims, unfilled purchase orders, and uncompleted contracts.

Control Activities—The third component of internal controls is the structure, policies, and procedures that an organization establishes so that identified risks do not prevent it from reaching its objectives.

Control Environment—The first component of internal controls, the control environment sets the tone of the organization, influencing the effectiveness of internal controls. It is the foundation for all other components of internal control, providing discipline and structure and encompassing both technical competence and ethical commitment.

Control Objectives - The objectives of an internal control system are (1) reliable financial reporting, (2) effective and efficient operations, and (3) compliance with applicable laws and regulations.

COLA - Cost of Living Adjustment

Current Year - The fiscal year in progress.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of the state include bonds, accounts payable, and other liabilities.

Deficit - (1) The excess of the liabilities and reserves of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period

Deficit Financing - A situation in which the Federal government's excess of outlays over receipts for a given period is financed by borrowing from the public.

Depreciation—The portion of the cost of a capital asset representing the expiration in the useful life of the capital asset attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence that is charged off during a particular period.

Detective Control - A control designed to discover an unintended event or result (in contrast with Preventative Control).

Disbursement - Payment by cash, warrant, check, journal voucher, ACH, or any other technological payment method.

Donated Asset - Any asset acquired by gift, donation, or payment of a nominal sum that does not reflect the asset's actual market val**ue.**

Drawdown - Process whereby a state requests and receives federal funds.

Effectiveness - The degree to which an organization or program successfully meets goals, objectives, and statutory mandates.

Efficiency - The degree to which an organization or program successfully meets goals and objectives with the most minor use of resources.

Electronic Benefit Transfer (EBT) is the electronic transfer of government benefit funds to individuals through the use of automated card technology, automated teller machines (ATMs), and point of sale (POS) terminals.

Encumbrance - An amount of the available balance of an appropriation earmarked for paying anticipated or known obligations.

Enterprise Funds—These are Used to account for the business-type activities of the state where the activity normally recovers all or a portion of its costs through user fees and charges to external consumers of its goods

and services (e.g., Unemployment Compensation Trust Fund, Liquor Control, Lottery Commission, VT Life Magazine, etc.).

Executive Budget—The one-year spending plan for the financial operation of state government prepared on behalf of the Governor by the Department of Finance and Management. It represents the Governor's recommended appropriations for all operating funds, the proposed expenditures, and the estimated revenues of the State.

Executive Order - Generally, a rule or regulation having the force of law promulgated directly by the Governor under his statutory authority. Executive Orders take effect unless the legislature takes action to disapprove them within a specified period.

Expenditures - Payments against appropriations that reduce the cash balance after meeting legal requirements. A fiscal year's expenditures are payments made in that fiscal year, regardless of the state fiscal year in which the appropriations were reserved or encumbered for such payments.

Fiscal Period—Any period during which a governmental unit determines its financial position and the results of its operations.

Fiscal Year (FY)—A 12-month accounting period that may not coincide with the calendar year. The State of Vermont's fiscal year is from July 1st to June 30th.

Fixed Charges - Repetitive expenditures of which the amounts are more or less constant. These may repeat at various intervals, weekly, monthly, annually, etc. Examples are insurance premiums, contributions to pensions, and land and building rentals.

Full-time Equivalent (FTE) Position - Full-time equivalent (FTE) position in the classified state government service. One full-time equated position is based on 2,080 work hours (26 two-week pay periods times 80 hours).

Fund - In governmental accounting, a fund may be described as representing a distinct phase of government activities and is controlled by a self-balancing group of accounts in which all of the financial transactions of the particular phase are recorded. *NOTE*: A fund is a sum of resources and an independent accounting entity. A self-balancing group of accounts must be provided for each fund to show the assets, other resources and obligations, surplus, and other credits on one hand. Accounts must also be set up to permit the identification of revenues and expenditures and receipts and disbursements with the fund to which they apply. Although the General Fund is available for all legally authorized purposes, the definition also applies to it, for the fund can be used for governmental purposes only, and expenditures cannot be made from it without legal authorization.

Fund Balance - The unencumbered cash remaining in a fund at the end of a specified period, usually the end of the fiscal year.

FY - Fiscal Year.

Grant - In governmental terminology, a contribution to or from a government unit for specific or general purposes.

General Fund (GF)—By statute, the State General Fund covers all State appropriation, expenditure, and receipt transactions, except those for which special constitutional or statutory requirements demand separate fund accounting. Most traditional State services are included in the General Fund.

General Ledger - A ledger containing the accounts that are recorded, in summary, all transactions of the State.

Generally Accepted Accounting Principles (GAAP)—These are the uniform minimum financial accounting and reporting standards that govern the form and content of an entity's financial statements. GAAP encompasses

the conventions, rules, and procedures that define accepted accounting practice at a particular time. They include broad guidance on general application and detailed practices and procedures.

Goal—An elaboration of the mission statement, developed with greater specificity about how an organization will carry out its mission. The goal may be of a programmatic, policy, or fiscal nature and is expressed in a manner that allows a future assessment to be made of whether the goal was or is being achieved.

HCM - Human Capital Management

Internal Control System - A collection of processes that support Internal Control activities

Internal Service Fund (ISF) - Used to report activities that provide goods or services to other state funds, departments, or agencies on a cost-reimbursement basis. Internal service funds are used where the state is the predominant participant in the activity.

Invoice—A document submitted by a vendor showing the character, quantity, price, terms, nature of delivery, and other particulars of goods delivered or services rendered.

IT - Information Technology

Liabilities - Amounts owed for items received, services rendered, expenses incurred, assets acquired, construction performed (regardless of whether invoices have been received), and amounts received but as yet unearned. The two classifications that occur most frequently are current liabilities and long-term liabilities.

Line Item - Refers to any line of an appropriations act that provides for expenditure authorization.

Management Intervention - Management's actions to override prescribed policies or procedures for legitimate purposes; management intervention is usually necessary to deal with non-recurring and non-standard transactions or events that otherwise might be handled inappropriately by the system. (Contrast with Management Override.)

Management Override - Management overruling prescribed policies or procedures for illegitimate purposes with the intent of personal gain or an enhanced presentation of an entity's financial condition or compliance status. (Contrast with Management Intervention.)

Monitoring - The fifth component of internal control ensures that controls are adequate and function properly.

Non-Depreciable Capital Assets—Capital assets that are inexhaustible or whose useful life does not diminish or expire over time, such as land, art, and museum collections.

Objective - A sub-goal identified in specific, well-defined, and measurable terms that contribute to achieving an organization's goal.

Obligations - Amounts that the State may be required legally to meet out of its resources at a particular date.

Operating Budget - A budget that applies to all outlays besides capital outlays.

Operating Expenditures - All charges incurred during a fiscal period for supplies, materials, services, grants-in-aid, debt service, and capital outlay that will affect the fund surplus or deficit of that period. It is immaterial whether payment has been made. The benefits of such expenditures may extend into subsequent periods.

Organization—An entity of any size established for a particular purpose. An organization may be an agency, a department, an office, a commission, or a corporation.

Outlays - Obligations are generally liquidated when checks are issued or cash is disbursed. Such payments are called outlays.

Periodic Inventory - An inventory system whereby the entity performs a physical count of its inventory periodically, at least annually, at fiscal year-end.

Perpetual Inventory - An inventory system whereby the inventory quantities and values for all purchases and issuances are recorded directly in the inventory system as they occur.

Personal Services - Expenditures for payroll, including fringe benefits and related services such as consultants, physicians, and temporary services.

Petty Cash is a sum of money set aside on an imprest basis for making a change or paying small obligations when the issuance of a formal voucher and warrant/check would be too expensive and time-consuming.

PO - Purchase Order

Policy - Management's directive of what is required to effect control. A policy serves as the basis for the implementation of management directives.

Preventative Control - A control designed to avoid an unintended event or result. (Contrast with Detective Control.)

Prior Year (PY) - The fiscal year immediately preceding the current year.

Procedure - An action that implements a policy.

Process - A series of activities linked to a specific objective.

Proprietary Funds - This category of funds includes enterprise funds and internal service funds.

Program - A narrower, more targeted focus on a specific aspect of the general objective addressed by an agency's program series. There are various numbers of programs grouped under each agency program series.

PY - Prior Year

Reasonable Assurance - The concept that internal control, no matter how well designed and operated, cannot guarantee that an organization’s objectives will be met. This is because of inherent limitations in all internal control systems.

Reliable - A high degree of certainty and predictability for a desired outcome.

They retained Payable - A liability reflecting amounts due on contracts where a portion of the contract price has been retained from the contractor as assurance that the specified work will be completed and that subcontractors will be paid.

Restricted Funds - Appropriated funding earmarked by law to finance some specific activity or group of related activities.

Revenue - The income attributable to a designated fiscal accounting period that will affect the balance (surplus) or deficit resulting from the operations of that period. Certain items earned during that period are also considered revenue, even though the cash is not received until a subsequent period.

RFI - Request for Information

RFP - Request for Proposal

RFQ - Request for Quote

RFR - Request for Review

RIF - Reduction in Force

Risk - Anything that endangers the achievement of an objective.

Risk Appetite - The amount of risk exposure or potential impact from an event that a department is willing to accept or retain.

Risk Assessment—The second internal control component is the process of identifying, analyzing, and managing potential risks that could hinder or prevent an organization from achieving its objectives.

Separation (or segregation) of Duties—This is an internal control activity to detect errors and prevent wrongful acts; it requires that different personnel perform the functions of initiation, authorization, record keeping, and custody.

Single Audit - A financial, internal control and compliance audit of a non-federal entity administering federal assistance awards including the financial statements of the entity.

Statute - A written law enacted by the Legislature and signed by the Governor.

Special Funds - These are funds used to finance particular activities from the receipts of specific taxes or other revenue.

Sub-recipient – A non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of the program. It also excludes vendors that receive federal funds in exchange for goods and/or services in the course of normal trade or commerce.

Supplemental or Supplemental Appropriations - An act appropriating funds in addition to those in an annual appropriation act. Supplemental appropriations provide additional budget authority beyond the original estimates for programs or activities (including new programs authorized after the date of the original appropriation act) in cases where the need for funds is too urgent to be postponed until enactment of the next regular appropriation bill.

Surplus - The excess of assets of a fund over its liabilities and necessary reserves. While the liabilities represent amounts owed or payable or in process of payment, the reserves are segments set aside for special use, due to constitutional or statutory provisions, or contracts and agreements with other governmental units or private grantors.

Tax Credits - Tax credits include any special provision of law that results in a dollar-for-dollar reduction in tax liabilities that would otherwise be due. Tax credits may result in a reduction of tax collections or an increase in the value of tax refunds.

Taxes - Compulsory charges levied by the government for the purpose of financing services performed for the common benefit.

Year-End Closing - The period necessary for all accounting transactions to be completed from the previous fiscal year until the Comprehensive Annual Financial Report (CAFR) is audited and published.

Zero-Base Budgeting - A process emphasizing management's responsibility to plan, budget, and evaluate. Zero-base budgeting provides for analysis of alternative methods of operation and various levels of effort. It places new programs on an equal footing with existing programs by requiring that program priorities be ranked, thereby providing a systematic basis for allocating resources.

Taken from: Agency of Administration. Department of Finance and Management. https://finance.vermont.gov/