**MINISTRY OF PUBLIC EDUCATION**

**TECHNICAL EDUCATION DEPARTMENT**

**TECHNICAL HIGH SCHOOL ……………**

**Especialidad: Accounting XI Año**

**PORTFOLIO OF EVIDENCE**

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| TECHNICAL HIGH SCHOOL: |  |
| **Program:** |  |
| **Grade:** |  |
| **Subject area:** |  |
| **Study block:** |  |
| **Number of hours:** |  |

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| **Student´s name and last name:** |

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| **SUBJECT AREA**:: Accounting. |
| **STUDY BLOCK:** Accounting for cash control |
| **PURPOSE:** Analyze cash entries, register, valuation and presentation in the financial statements based on standard norms. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Analyze cash entries, register, valuation and presentation in financial statements based on standard norms. | * Analyze cash entries, register, valuation and presentation in financial statements based on standard norms. |  |  |  |  |  |
| Use a spreadsheet or a specific accounting program to register a cash control. | * Use a spreadsheet or a specific accounting program to register a cash control. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: Accounting |
| **STUDY BLOCK:** Accounting for control accounts receivable and payable. |
| **PURPOSE:** Analyze accounts receivable and payable entries, register, valuation and presentation in the financial statements based on standards. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Analyze accounts to charge, register, valuation and presentation in financial statements in accordance with standards. | * Analyze accounts to charge, register, valuation and presentation in financial statements in accordance with standards. |  |  |  |  |  |
| Analyze accounts to pay, register, valuation and presentation in financial statements in relation to standards. | * Analyze accounts to pay, register, valuation and presentation in financial statements in relation to standards. |  |  |  |  |  |
| Register documents to pay and payable mortgages for short and long term.. | * Register documents to pay and payable mortgages for short and long term.. |  |  |  |  |  |
| Use the spreadsheet and specific accounting software to control accounts to charge and documents to pay | * Use the spreadsheet and specific accounting software to control accounts to charge and documents to pay |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: Accounting |
| **STUDY BLOCK:** Accounting for Inventory control. |
| **PURPOSE:** Analyze inventory entries, register, valuation and presentation in the financial statements based on standards. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Register the inventory considering valuation and presentation in financial statements in accordance with standards. | * Register the inventory considering valuation and presentation in financial statements in accordance with standards. |  |  |  |  |  |
| Determine causes by which an inventory must be adjusted. | * Determine causes by which an inventory must be adjusted. |  |  |  |  |  |
| Apply electronic program or specific software on inventory management. | * Apply electronic program or specific software on inventory management. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: Accounting |
| **STUDY BLOCK:** Accounting control for negotiable title. |
| **PURPOSE:** Analyze negotiable titles entries, register, valuation and presentation in the financial statements based on standard. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Register investments in negotiable titles in short and long terms, its valuation and presentation in financial statements in accordance with standards. | * Register investments in negotiable titles in short and long terms, its valuation and presentation in financial statements in accordance with standards. |  |  |  |  |  |
| Apply a spreadsheet or an specific software in accounting in negotiable titles. | * Apply a spreadsheet or an specific software in accounting in negotiable titles. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: Accounting |
| **STUDY BLOCK:** Accounting control for deferred assets. |
| **PURPOSE:** Analyze deferred assets entries, register, valuation and presentation in the financial statements based on standards. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Analyze deferred assets, its register, valuation and presentation in financial statements with standards. | * Analyze deferred assets, its register, valuation and presentation in financial statements with standards. |  |  |  |  |  |
| Use a spreadsheet or an accounting program to register and control of deferred assets. | * Use a spreadsheet or an accounting program to register and control of deferred assets. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: Accounting |
| **STUDY BLOCK:** Accounting control for intangible assets. |
| **PURPOSE:** Analyze intangible assets entries, register, valuation and presentation in the financial statements based on standard. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Register intangible assets, valuation and amortization and presentation of the financial statements in accordance with standards. | * Register intangible assets, valuation and amortization and presentation of the financial statements in accordance with standards. |  |  |  |  |  |
| Use spreadsheets or an accounting program to register and control intangible assets. | * Use spreadsheets or an accounting program to register and control intangible assets. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: Accounting |
| **STUDY BLOCK:** Accounting control for property, place and equipment. |
| **PURPOSE:** Analyze property, place and equipment entries, register, valuation and presentation in the financial statements based on standards. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Register transactions with assets, property, place and equipment; as well as, the presentation of general balance in a company in accordance with standard. | * Register transactions with assets, property, place and equipment; as well as, the presentation of general balance in a company in accordance with standard. |  |  |  |  |  |
| Register transactions related to natural resource assets and their presentation in financial statements in accordance with standard. | * Register transactions related to natural resource assets and their presentation in financial statements in accordance with standard. |  |  |  |  |  |
| Use a spreadsheet or a specific accounting program for registering and control of property, plant and equipment. | * Use a spreadsheet or a specific accounting program for registering and control of property, plant and equipment. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: Accounting |
| **STUDY BLOCK:** Accounting control for contingent and deferred liabilities |
| **PURPOSE:** Analyze contigent and deferred liabilities entries, register, valuation and presentation in the financial statements based on standards. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Register liabilities and deferred contingents, valuation, estimation and presentation in financial statements in accordance with standard. | * Register liabilities and deferred contingents, valuation, estimation and presentation in financial statements in accordance with standard. |  |  |  |  |  |
| Apply spreadsheet or an accounting program to register and control the contingent and deferred liabilities. | * Apply spreadsheet or an accounting program to register and control the contingent and deferred liabilities. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: Accounting |
| **STUDY BLOCK:** Accounting control for owner’s equity (patrimony). |
| **PURPOSE:** Analyze owner’s equity (patrimony) entries, register, valuation and presentation in the financial statements based on standards. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Register different patrimonial accounts in accordance with standards. | * Register different patrimonial accounts in accordance with standards. |  |  |  |  |  |
| Elaborate countable registers according to patrimony. | * Elaborate countable registers according to patrimony. |  |  |  |  |  |
| Explain different aspects about a stock company (corporation). | * Explain different aspects about a stock company (corporation). |  |  |  |  |  |
| Register countable actions in a stock company (corporation). | * Register countable actions in a stock company (corporation). |  |  |  |  |  |
| Elaborate a patrimony in a stock company (corporation). | * Elaborate a patrimony in a stock company (corporation). |  |  |  |  |  |
| Solve cases in a bankruptcy in a company. | * Solve cases in a bankruptcy in a company. |  |  |  |  |  |
| Use a spreadsheet and an accounting program to register the patrimony control in a company. | * Use a spreadsheet and an accounting program to register the patrimony control in a company. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: Accounting |
| **STUDY BLOCK:** Entrepreniural Didactic Management |
| **PURPOSE:** Create a virtual company. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Promote educational experiences in a practice company training. | * Promote educational experiences in a practice company training. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: Manufacturing management |
| **STUDY BLOCK:** Microeconomics. |
| **PURPOSE:** Analyze the influence of globalization in the economy. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Apply aspects related to supply and demand. | * Apply aspects related to supply and demand. |  |  |  |  |  |
| Recognize concepts relate to microeconomics. | * Recognize concepts relate to microeconomics. |  |  |  |  |  |
| Classify quality certificates (ISO) according to the product or services. | * Classify quality certificates (ISO) according to the product or services. |  |  |  |  |  |
| Explain reasons why a company could get a worldwide international standard. | * Explain reasons why a company could get a worldwide international standard. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: **Manufacturing management** |
| **STUDY BLOCK:** Context and organization of small and medium enterprise (SME’s). |
| **PURPOSE:** Knows the context and organization Small and medium enterprises (SME´s). |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Explain the function of marketing and finances in the context. | * Explain the function of marketing and finances in the context. |  |  |  |  |  |
| Identify characteristics of a leader in SME’s context. | * Identify characteristics of a leader in SME’s context. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: **Manufacturing management** |
| **STUDY BLOCK:** An introduction to cost. |
| **PURPOSE:** Recognizes de importance of small and medium enterprises (SME´s) in the country economy. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Schematize the organization of a small company or a production workshop. | * Schematize the organization of a small company or a production workshop. |  |  |  |  |  |
| Classify costs in a company. | * Classify costs in a company. |  |  |  |  |  |
| Apply cost elements of a product in production processes. | * Apply cost elements of a product in production processes. |  |  |  |  |  |
| Apply accounting standards in financial information for each element of cost. | * Apply accounting standards in financial information for each element of cost. |  |  |  |  |  |
| Determine a total cost, unitary and sale price. | * Determine a total cost, unitary and sale price. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA Manufacturing management** |
| **STUDY BLOCK:** Inventory management. |
| **PURPOSE:**Distinguishes general aspects about costs. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Apply administrative control in income merchandise. | * Apply administrative control in income merchandise. |  |  |  |  |  |
| Determine administrative costs in an inventory in a company. | * Determine administrative costs in an inventory in a company. |  |  |  |  |  |
| Explain the importance of administrative inventory systems that come up as a need in a company as in delay time, line, locations, suppliers and storage of raw material. | * Explain the importance of administrative inventory systems that come up as a need in a company as in delay time, line, locations, suppliers and storage of raw material. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: **Manufacturing management** |
| **STUDY BLOCK:** Specific cost order |
| **PURPOSE:** Explain inventory management. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Apply control documentation and cost register in the determination of total and unitary costs of a production order. | * Apply control documentation and cost register in the determination of total and unitary costs of a production order. |  |  |  |  |  |
| Elaborate cost sheet for specific order that allow obtaining the total and unitary cost of the order. | * Elaborate cost sheet for specific order that allow obtaining the total and unitary cost of the order. |  |  |  |  |  |
| Elaborate departmentalization charts map that allow estimating indirect costs. | * Elaborate departmentalization charts map that allow estimating indirect costs. |  |  |  |  |  |
| Elaborate a production cycle in a company using assets and financial statements in costs for specific orders. | * Elaborate a production cycle in a company using assets and financial statements in costs for specific orders. |  |  |  |  |  |
| Establish standards related to three elements of cost to formulate the standard cost card. | * Establish standards related to three elements of cost to formulate the standard cost card. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: **Manufacturing management** |
| **STUDY BLOCK:** Variations in cost element. |
| **PURPOSE:** Elaborates specific cost order. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Explain causes of variation of cost element for making decisions. | * Explain causes of variation of cost element for making decisions. |  |  |  |  |  |
| Calculate three elements of cost variation. | * Calculate three elements of cost variation. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUBJECT AREA**: **Manufacturing management** |
| **STUDY BLOCK:** Continuous departmental process costs. |
| **PURPOSE:** Applies variation in cost elements. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Explain the introduction of costs for processes. | * Explain the introduction of costs for processes. |  |  |  |  |  |
| Elaborate reports for controlling process costs. | * Elaborate reports for controlling process costs. |  |  |  |  |  |
| Apply techniques and procedures in the resolution process of cost practices with specific products and sub products. | * Apply techniques and procedures in the resolution process of cost practices with specific products and sub products. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUB ÀREA:** Normativa legal contable. |
| **Unidad de estudio:** Leyes Conexas a la labor contable |
| **Propósito:** Explicar las leyes conexas a la labor contable. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Reconoce la importancia de leyes conexas que inciden en la gestión contable. | * Reconoce la importancia de leyes conexas que inciden en la gestión contable. |  |  |  |  |  |
| Elabora carteles de licitación. | * Elabora carteles de licitación. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUB ÁREA:** Normativa legal contable. |
| **Unidad de estudio:** Legislación mercnatil. |
| **Propósito:** Aplicar la legislación mercantil en la resolución de casos. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Reconoce los elementos fundamentales del derecho mercantil. | * Reconoce los elementos fundamentales del derecho mercantil. |  |  |  |  |  |
| Identifica las características de los entes mercantiles. | * Identifica las características de los entes mercantiles. |  |  |  |  |  |
| Determina las características legales de las cooperativas y las asociaciones solidaristas. | * Determina las características legales de las cooperativas y las asociaciones solidaristas. |  |  |  |  |  |
| Explica el papel que desempeñan los auxiliares del comercio en el desarrollo económico del país. | * Explica el papel que desempeñan los auxiliares del comercio en el desarrollo económico del país. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUB ÁREA**: Normativa Legal contable. |
| **Unidad de estudio:** Legislación aduanera. |
| **Propósito:** Aplicar la legislación aduanera en la resolución de casos. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Reconoce los regímenes aduaneros a los cuales se someten las mercancías. | * Reconoce los regímenes aduaneros a los cuales se someten las mercancías. |  |  |  |  |  |
| Calcula los costos de una importación. | * Calcula los costos de una importación. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUB ÁREA**: Normativa legal contable. |
| **Unidad de estudio:** Legislación laboral aplicada |
| **Propósito:** Aplicar la legislación laboral en la resolución de casos. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Explica la importancia del derecho laboral para el sector privado. | * Explica la importancia del derecho laboral para el sector privado. |  |  |  |  |  |
| Reconoce los elementos de los contratos de trabajo. | * Reconoce los elementos de los contratos de trabajo. |  |  |  |  |  |
| Calcula las modalidades de pago para los tipos de jornada laboral. | * Calcula las modalidades de pago para los tipos de jornada laboral. |  |  |  |  |  |
| Determina las obligaciones y prohibiciones de los patronos y trabajadores ante la C.C.S.S y el Código de Trabajo. | * Determina las obligaciones y prohibiciones de los patronos y trabajadores ante la C.C.S.S y el Código de Trabajo. |  |  |  |  |  |
| Explica la Ley de Protección al Trabajador y las reformas al Código de Trabajo. | * Explica la Ley de Protección al Trabajador y las reformas al Código de Trabajo. |  |  |  |  |  |
| Determina las causas que dan origen a la suspensión o terminación de la relación laboral. | * Determina las causas que dan origen a la suspensión o terminación de la relación laboral. |  |  |  |  |  |
| Calcula las indemnizaciones por cesación de la relación laboral con responsabilidad laboral. | * Calcula las indemnizaciones por cesación de la relación laboral con responsabilidad laboral. |  |  |  |  |  |
| Calcula las vacaciones y el aguinaldo. | * Calcula las vacaciones y el aguinaldo. |  |  |  |  |  |
| Determina el impuesto único sobre la renta percibido por el trabajo personal o por concepto de jubilación o pensión. | * Determina el impuesto único sobre la renta percibido por el trabajo personal o por concepto de jubilación o pensión. |  |  |  |  |  |
| Calcula los embargos al salario. | * Calcula los embargos al salario. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |

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| **SUB ÁREA**: Normativa legal contable |
| **Unidad de estudio:** Legislación Tributaria. |
| **Propósito:** Aplicar la legislación tributaria en la resolución de casos. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | | **Observaciones y estrategias por mejorar** | **Competente** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si** | **Aún no** |
| Explica la Ley de Justicia Tributaria. | * Explica la Ley de Justicia Tributaria. |  |  |  |  |  |
| Utiliza la Ley de impuesto sobre Ventas. | * Aplica la Ley de impuesto sobre Ventas. |  |  |  |  |  |
| Aplica la Ley de impuesto sobre Bienes Inmuebles. | * Aplica la Ley de impuesto sobre Bienes Inmuebles. |  |  |  |  |  |
| Aplica la Ley de Impuesto sobre Renta y su reglamento. | * Aplica la Ley de Impuesto sobre Renta y su reglamento. |  |  |  |  |  |
| Utiliza la declaración electrónica de impuestos (EDDIE), en la confección de declaraciones. | * Elabora en forma digital las declaraciones de impuesto. |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | | | | | **Fecha:** | |
| **Nombre del docente y firma:** | | | | |
| **Nombre del encargado y firma:** | | | | |