**MINISTRY OF PUBLIC EDUCATION**

 **TECHNICAL EDUCATION DEPARTMENT**

 **TECHNICAL HIGH SCHOOL ……………**

**Especialidad: Accounting XII 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 system for agricultural and touristic enterprises. |
| **PURPOSE:** Analyzes accountably systems for agricultural and tourism companies |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | **Observaciones y estrategias por mejorar**  | **Competente**  |
| --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si**  | **Aún no** |
| Prepare a manual and digital countable system for agricultural exploitation activities.  | * Prepare a manual and digital countable system for agricultural exploitation activities.
 |  |  |  |  |  |
| Prepare a manual and digital countable system related to touristic activities.  | * Prepare a manual and digital countable system related to touristic activities.
 |  |  |  |  |  |
| Use the electronic spread sheet or an accounting program to record and control agricultural and touristic enterprises. | * Use the electronic spread sheet or an accounting program to record and control agricultural and touristic enterprises.
 |  |  |  |  |  |
| Apply skills, abilities and knowledge acquired in reference to agricultural and touristic enterprises in a company of the surrounding area. | * Apply skills, abilities and knowledge acquired in reference to agricultural and touristic enterprises in a company of the surrounding area.
 |  |  |  |  |  |
| **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 of cooperatives enterprises and solidarity unions.  |
| **PURPOSE:** Analyzes accounting systems for cooperative enterprises and solidarity associations. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | **Observaciones y estrategias por mejorar**  | **Competente**  |
| --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si**  | **Aún no** |
| Prepare accounting registries for cooperatives enterprises. | * Prepare accounting registries for cooperatives enterprises.
 |  |  |  |  |  |
| Apply aspects on the nature of the savings and solidarity unions and accounting of contributions, reserves, distributions and withdrawals.  | Apply aspects on the nature of the savings and solidarity unions and accounting of contributions, reserves, distributions and withdrawals.  |  |  |  |  |  |
| Use the electronic spread sheet or an accounting program to record and control of the cooperatives enterprises and solidarity associations.  | Use the electronic spread sheet or an accounting program to record and control of the cooperatives enterprises and solidarity associations.  |  |  |  |  |  |
| Apply skills, abilities and knowledge acquired in reference to cooperatives, enterprises and solidarity unions in a company of the surrounding area. | * Apply skills, abilities and knowledge acquired in reference to cooperatives, enterprises and solidarity unions in a company of the surrounding area.
 |  |  |  |  |  |
| **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:** Cash flow and currency exchange in the financial position with zero base.  |
| **PURPOSE:** Analyzes accounting cash flow.  |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | **Observaciones y estrategias por mejorar**  | **Competente**  |
| --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si**  | **Aún no** |
| Resolve situations that involve the use of the cash flow and the change in the status of the financial position based on cash. | * Resolve situations that involve the use of the cash flow and the change in the status of the financial position based on cash.
 |  |  |  |  |  |
| Use the electronic spread sheet or an Accounting program to record and control cash flow.  | Use the electronic spread sheet or an Accounting program to record and control cash flow.  |  |  |  |  |  |
| Apply the skills, abilities and knowledge acquired in reference to cash flow in a company of the surrounding area. | * Apply the skills, abilities and knowledge acquired in reference to cash flow in a company of the surrounding area.
 |  |  |  |  |  |
| **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:** Working capital and exchange state in the financial position based on the working capital. |
| **PURPOSE:** Analyzes accountably the working capital.  |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | **Observaciones y estrategias por mejorar**  | **Competente**  |
| --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si**  | **Aún no** |
| Resolve cases that involve the use of Cash flow and change in the status of solving cases that involve the use of cash flow and state of change in the financial position based on working capital. | * Resolve cases that involve the use of Cash flow and change in the status of solving cases that involve the use of cash flow and state of change in the financial position based on working capital.
 |  |  |  |  |  |
| Use spreadsheet and specific program of accounting for the record and control the working capital. | * Use spreadsheet and specific program of accounting for the record and control the working capital.
 |  |  |  |  |  |
| Apply skills, abilities and knowledge acquired in reference to working capital.  | * Apply skills, abilities and knowledge acquired in reference to working capital.
 |  |  |  |  |  |
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| **Nombre del docente y firma:** |
| **Nombre del encargado y firma:** |

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| **SUBJECT AREA**: Accounting |
| **STUDY BLOCK:** Leasing contract |
| **PURPOSE:** Analyzes accountably the leasing contracts. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | **Observaciones y estrategias por mejorar**  | **Competente**  |
| --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si**  | **Aún no** |
| Use registers for leasing contracts on operations and capital for two individuals that intervene in the contract pursuant in the legal scheme in effect. | * Use registers for leasing contracts on operations and capital for two individuals that intervene in the contract pursuant in the legal scheme in effect.
 |  |  |  |  |  |
| **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:** Financial integrated analysis  |
| **PURPOSE:** Analyzes accounting for financial integrated statement.  |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | **Observaciones y estrategias por mejorar**  | **Competente**  |
| --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si**  | **Aún no** |
| Analysis of a company based on the examination of financial statements. | * Analysis of a company based on the examination of financial statements.
 |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | **Fecha:** |
| **Nombre del docente y firma:** |
| **Nombre del encargado y firma:** |

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| **SUB ÁREA**: Business Management |
| **Unidad de estudio:** Quality Customers Services |
| **Propósito:** Reconocer estrategias de servicio al cliente en una segunda lengua. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | **Estrategias por mejorar y Observaciones** | **Competente**  |
| --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si**  | **Aún no** |
| Vivencia experiencias educativas en ambientes interactivos en una segunda lengua. | * Vivencia experiencias educativas en ambientes interactivos en una segunda lengua.
 |  |  |  |  |  |
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| **Nombre del docente y firma:** |
| **Nombre del encargado y firma:** |

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| **SUBJECT AREA**: Business management |
| **STUDY BLOCK:** Occupational health |
| **PURPOSE:** Application of fundamental concepts related to occupational health in the accounting field. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | **Observaciones y estrategias por mejorar**  | **Competente**  |
| --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si**  | **Aún no** |
| Analyze aspects related to occupational health. | * Analyze aspects related to occupational health.
 |  |  |  |  |  |
| Deduce the importance of safety in accident prevention. | * Deduce the importance of safety in accident prevention.
 |  |  |  |  |  |
| Apply safety norms and hygiene to protect environment and people health. | * Apply safety norms and hygiene to protect environment and people health.
 |  |  |  |  |  |
| Apply norms of safety in different activities to prevent accidents at workplaces. | * Apply norms of safety in different activities to prevent accidents at workplaces.
 |  |  |  |  |  |
| Analyze cause and effect of accident causes; as well as, methods to prevent them at workplaces. | * Analyze cause and effect of accident causes; as well as, methods to prevent them at workplaces.
 |  |  |  |  |  |
| Distinguish types of agents that people are exposed in workplaces related to this field. | * Distinguish types of agents that people are exposed in workplaces related to this field.
 |  |  |  |  |  |
| Analyze psychological and physical aspects related to the workload. | * Analyze psychological and physical aspects related to the workload.
 |  |  |  |  |  |
| Examine electrical risk related to working with computers. | * Examine electrical risk related to working with computers.
 |  |  |  |  |  |
| Investigate different regulations related to occupational health. | * Investigate different regulations related to occupational health.
 |  |  |  |  |  |
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| **Nombre del docente y firma:** |
| **Nombre del encargado y firma:** |

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| **SUBJECT AREA**: **Accounting decision tools** |
| **STUDY BLOCK:** Auditing |
| **PURPOSE:** Analyzes the auditing overview in the company. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | **Observaciones y estrategias por mejorar**  | **Competente**  |
| --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si**  | **Aún no** |
| Describe basic aspects that form part of the auditing process and of the auditor. | * Describe basic aspects that form part of the auditing process and of the auditor.
 |  |  |  |  |  |
| Apply concepts of ethical and norms of auditing to resolve the exercises. | * Apply concepts of ethical and norms of auditing to resolve the exercises.
 |  |  |  |  |  |
| Describe specialties and types of findings. | * Describe specialties and types of findings.
 |  |  |  |  |  |
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| **Nombre del docente y firma:** |
| **Nombre del encargado y firma:** |

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| **SUBJECT AREA**: **Accounting decision tools** |
| **STUDY BLOCK:** Internal control  |
| **PURPOSE:** Analyzes the Internal control |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | **Observaciones y estrategias por mejorar**  | **Competente**  |
| --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si**  | **Aún no** |
| Recognize different types of risks and controls.  | * Recognize different types of risks and controls.
 |  |  |  |  |  |
| Explain principles of internal control in the real and nominal accounts of the company. | * Explain principles of internal control in the real and nominal accounts of the company.
 |  |  |  |  |  |
| Recognize measures to achieve the internal control in real and nominal accounts of the company.  | * Recognize measures to achieve the internal control in real and nominal accounts of the company.
 |  |  |  |  |  |
| Identify elements to evaluate internal control structure in accounts of the company. | * Identify elements to evaluate internal control structure in accounts of the company.
 |  |  |  |  |  |
| Recognize documents used in the evaluation process of the internal control system. | * Recognize documents used in the evaluation process of the internal control system.
 |  |  |  |  |  |
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| **Nombre del docente y firma:** |
| **Nombre del encargado y firma:** |

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| **SUBJECT AREA**: **Accounting decision tools** |
| **STUDY BLOCK:** Budget |
| **PURPOSE:** Analyzes budgets. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | **Observaciones y estrategias por mejorar**  | **Competente**  |
| --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si**  | **Aún no** |
| Prepare a financial plan. | * Prepare a financial plan.
 |  |  |  |  |  |
| Explain process of management, planning and control profits | * Explain process of management, planning and control profits
 |  |  |  |  |  |
| Explain the procedure and budgetary system within the planning and control process profits. | * Explain the procedure and budgetary system within the planning and control process profits.
 |  |  |  |  |  |
| Prepare sales budget. | * Prepare sales budget.
 |  |  |  |  |  |
| Prepare production budget. | * Prepare production budget.
 |  |  |  |  |  |
| Prepare materials budget. | * Prepare materials budget.
 |  |  |  |  |  |
| Prepare direct labor budget.  | * Prepare direct labor budget.
 |  |  |  |  |  |
| Prepare budget for indirect manufacturing costs. | * Prepare budget for indirect manufacturing costs.
 |  |  |  |  |  |
| Prepare operating expenses budget. | * Prepare operating expenses budget.
 |  |  |  |  |  |
| Interpret the projected profit and loss statement as means to control the planning process of profits. | * Interpret the projected profit and loss statement as means to control the planning process of profits.
 |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | **Fecha:** |
| **Nombre del docente y firma:** |
| **Nombre del encargado y firma:** |

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| **SUBJECT AREA**: **Accounting decisions tools**  |
| **STUDY BLOCK:** Statistics |
| **PURPOSE:** Apply statistics in the company. |

| **Criterio de desempeño** | **Evidencia** | **Alcanzadas** | **Observaciones y estrategias por mejorar**  | **Competente**  |
| --- | --- | --- | --- | --- |
| **Si** | **Aún no** | **Si**  | **Aún no** |
| Determine the role that plays statistics in financial area. | * Determine the role that plays statistics in financial area.
 |  |  |  |  |  |
| Identify sources of information and the data collection techniques. | * Identify sources of information and the data collection techniques.
 |  |  |  |  |  |
| Explain phases of statistical investigation. | * Explain phases of statistical investigation.
 |  |  |  |  |  |
| Prepare frequency distribution with its graphic representation. | * Prepare frequency distribution with its graphic representation.
 |  |  |  |  |  |
| Calculate measures of central tendency for grouped and non-grouped data. | * Calculate measures of central tendency for grouped and non-grouped data.
 |  |  |  |  |  |
| Prepare statistical charts and graphs to represent data for the accounting area. | * Prepare statistical charts and graphs to represent data for the accounting area.
 |  |  |  |  |  |
| **Nombre del estudiantes y firma:** | **Fecha:** |
| **Nombre del docente y firma:** |
| **Nombre del encargado y firma:** |