



**Tabla del número de ítems por resultados de aprendizaje del programa de estudio Prueba Nacional Escrita Comprensiva de Especialidades en Educación Técnica 2024 Convocatoria ordinaria y extraordinaria (aplazados)**  
**ACCOUNTING 2024**

Unidad de estudio	Resultado de aprendizaje adaptado	Saberes esenciales	N° de ítem
<b>CONTABILIDAD</b>	1. Identificar diferencias, semejanzas, características técnicas, elementos de los fundamentos teóricos de la contabilidad.	<b>Tipos de empresas</b> <ul style="list-style-type: none"> <li>• Servicios</li> <li>• Comercial</li> <li>• Manufacturera</li> </ul> <b>Usuarios de la contabilidad</b> Internos: <ul style="list-style-type: none"> <li>• Socios.</li> <li>• Gerencia.</li> <li>• Empleados.</li> </ul> Externos: <ul style="list-style-type: none"> <li>• Estado.</li> <li>• Inversionistas.</li> <li>• Auditoría externa.</li> </ul> Instituciones bancarias.	<b>1</b>
	2. Identificar los Principios de Contabilidad Generalmente aceptados según la normativa vigente.	Principios de Contabilidad Generalmente Aceptados Conceptos Tipos: Entidad. Continuidad de las operaciones de la entidad, Periodo contable. Dualidad económica financiera.	<b>2</b>



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		<p>Unidad de medida. La realización, valor histórico. Revelación suficiente, Importancia relativa. Conservatismo, uniformidad.</p>	
<b>CONTABILIDAD</b>	<p>3. Resolver casos que impliquen la ecuación patrimonial, clasificación de cuentas y el registro de transacciones comerciales.</p>	<p><b>Tratamiento de la cuenta y sus componentes</b></p> <ul style="list-style-type: none"> <li>• Uso de la partida doble</li> <li>• La ecuación patrimonial</li> <li>• Proceso de mayorización</li> <li>• Importe.</li> <li>• Saldo.</li> <li>• Debe.</li> <li>• Haber.</li> <li>• Obtención de los saldos (deudor o acreedor)</li> </ul> <p><b>Clasificación de las cuentas de los estados financieros</b></p> <ul style="list-style-type: none"> <li>• Activo: <ul style="list-style-type: none"> <li>- Corrientes.</li> <li>- No corrientes.</li> <li>- Diferido.</li> </ul> </li> <li>• Pasivo: <ul style="list-style-type: none"> <li>- Corto</li> <li>- Largo plazo.</li> <li>- Diferido.</li> <li>Acumulado.</li> </ul> </li> <li>• Patrimonio: <ul style="list-style-type: none"> <li>- Capital</li> </ul> </li> </ul>	<b>2</b>



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		<ul style="list-style-type: none"> <li>- Retiros</li> <li>- Utilidades o pérdida</li> <li>- Gastos.</li> </ul> <p>Ingresos.</p>	
<b>CONTABILIDAD</b>	4. Resolver casos de valuación y registrar las transacciones contables de empresas de servicios y comerciales.	<p><b>Ciclo contable en una empresa comercial y de servicios</b></p> <ul style="list-style-type: none"> <li>• Registro de transacciones por medio de:</li> <li>• Asientos de diario, ventas y sus elementos (fletes, descuentos y devoluciones), compras y sus elementos (fletes, descuento, devoluciones, costo de venta), asientos de costo de ventas, asientos de cierre, (ingreso- gasto) y asientos de ajuste (ingreso-gasto diferidos y acumulados, depreciaciones, incobrables por el método de cancelación directa y antigüedad de saldos. Impuesto alvalor agregado (calculo y registro).</li> </ul>	<b>2</b>
	5. Determinar saldos totales o parciales de estados financieros y económicos, según el tipo de empresa.	<p><b>Balance y estados financieros</b></p> <ul style="list-style-type: none"> <li>• Balance comprobación</li> <li>• Estado de Resultados</li> <li>• Balance de general, Flujo de efectivo</li> <li>• Balance comprobación posterior al cierre, flujo de efectivo cuentas reales y nominales.</li> </ul>	<b>1</b>



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<b>CONTABILIDAD</b>	<p>6. Identificar diferencias, semejanzas, ventajas y desventajas, características técnicas elementos, de los estilos de codificación en los sistemas contables.</p>	<p><b>Sistemas contables:</b></p> <ul style="list-style-type: none"> <li>• Concepto, definición, e importancia:</li> <li>• catálogo de cuentas, codificación, manual de cuentas, flujograma y manual descriptivo de procedimientos contables.</li> <li>• Estilos de codificación: numérico, decimal, universal, alfabético, nemotécnico, de barras por grupos, sistemas manuales y digitales.</li> </ul> <p>Tipos de sistemas de diferentes empresas, de servicio, comerciales, industriales, agrícolas Turística (Hotelera y restaurante).</p>	<b>1</b>
	<p>7. Identificar diferencias, semejanzas, ventajas y desventajas, características técnicas elementos, aspectos relacionados con la legitimación de capitales.</p>	<p><b>Legitimación de capitales</b></p> <ul style="list-style-type: none"> <li>• Concepto de legitimación de capitales.</li> <li>• <b>Etapas de legitimación de capitales:</b> <ul style="list-style-type: none"> <li>• Colocación, estratificación, integración.</li> </ul> </li> <li>• <b>Señales de alerta.</b> <ul style="list-style-type: none"> <li>• Concursos, quiebras y liquidaciones.</li> <li>• Desempleo.</li> <li>• Obligaciones de las Instituciones financieras supervisadas.</li> </ul> </li> <li>• <b>Consecuencias de la legitimación de capitales:</b> para el país, la sociedad, y la salud pública:           <ul style="list-style-type: none"> <li>• La riqueza criminal.</li> <li>• Daño en la imagen internacional.</li> <li>• Deterioro moral de la sociedad.</li> <li>• Corrupción y violencia.</li> </ul> </li> </ul>	<b>1</b>



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		<ul style="list-style-type: none"> <li>Efectos sociales dañinos.</li> </ul> <p><b>Redistribución regresiva de la riqueza:</b></p> <ul style="list-style-type: none"> <li>Inflación</li> <li>Problemas cambiarios.</li> <li>Competencia desleal, concordatos, quiebras y liquidaciones, desempleo.</li> <li>Concursos, quiebras y liquidaciones.</li> <li>Desempleo</li> </ul>	
<b>CONTABILIDAD</b>	8. Reconocer, conceptos característicos, elementos constitutivos, conocimientos empresariales en los negocios y decisiones gerenciales.	<p><b>Conocimientos empresariales en los negocios.</b></p> <ul style="list-style-type: none"> <li>Balanza comercial.</li> <li>Balanza de pagos.</li> <li>Ventaja competitiva.</li> <li>Ventaja comparativa.</li> <li>Producto interno bruto.</li> <li>Producto nacional bruto.</li> <li>Principales indicadores económicos de Costa Rica.</li> </ul> <p><b>Decisiones gerenciales</b></p> <ul style="list-style-type: none"> <li>Precio.</li> <li>Producción.</li> <li>Marketing, Investigación y Desarrollo</li> <li>Inversión</li> <li>Capital</li> </ul>	<b>1</b>



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<b>NORMATIVA LEGAL CONTABLE</b>	<p>9. Reconocer, conceptos, características, elementos constitutivos, los elementos fundamentales del Derecho Mercantil.</p>	<p><b>El Derecho Mercantil</b></p> <ul style="list-style-type: none"> <li>● Fuentes del derecho: Ley, doctrina, costumbre y jurisprudencia.</li> <li>● Actos.</li> <li>● Sujetos.</li> <li>● Fundamentos del Derecho Mercantil internacional.</li> </ul> <p><b>Entes mercantiles:</b></p> <ul style="list-style-type: none"> <li>● Empresa Individual de Responsabilidad Limitada.</li> <li>● Sociedades mercantiles.</li> <li>● Clasificación doctrinaria.</li> <li>● Constitución y órganos de la sociedad.</li> <li>● Disolución y liquidación.</li> <li>● Fusión y transformación. Clasificación según el Código de Comercio.</li> </ul>	<b>1</b>
	<p>10. Identificar concepto, diferencias, características legales de las cooperativas y asociaciones solidaristas.</p>	<p><b>Cooperativas y Asociaciones solidarista</b></p> <ul style="list-style-type: none"> <li>● Concepto e Importancia y</li> <li>● Características legales</li> <li>● Bases de organización.</li> </ul>	<b>1</b>
	<p>11. Reconocer, conceptos funciones, características, derechos y las prohibiciones de los auxiliares del comercio.</p>	<p><b>Los auxiliares del comercio</b></p> <ul style="list-style-type: none"> <li>● Contador, Gerente.</li> <li>● Dependiente.</li> <li>● Comisionista.</li> <li>● Agente viajero.</li> </ul>	<b>1</b>



<p><b>NORMATIVA LEGAL CONTABLE</b></p>	<p>12. Distinguir conceptos, características y procesos técnicos relativos a la legislación aduanera.</p>	<p><b>Legislación Aduanera</b>  <b>Vocabulario técnico usado en la gestión aduanera</b></p> <ul style="list-style-type: none"> <li>• Flete</li> <li>• Bultos</li> <li>• Atados</li> <li>• Paletas</li> <li>• Adeudo</li> <li>• Arancel</li> <li>• Levante</li> <li>• Incoterms</li> <li>• Almacenaje</li> <li>• Regímenes</li> <li>• Exoneración</li> <li>• Consignatario</li> <li>• Rutas legales</li> <li>• exportaciones</li> <li>• Importaciones</li> <li>• Reimportación</li> <li>• Reexportación</li> <li>• Control de aduana</li> <li>• Subasta aduanera</li> <li>• Régimen aduanero</li> <li>• Territorio aduanero</li> <li>• Depósito Aduanero</li> <li>• Infracción aduanera</li> <li>• Obligación Tributaria</li> <li>• Derechos aduaneros</li> </ul>	<p>1</p>
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		<ul style="list-style-type: none"> <li>• Importación Temporal</li> <li>• Productos compensadores</li> </ul>	
<b>NORMATIVA LEGAL CONTABLE</b>	13. Reconocer características técnicas, funciones, los regímenes aduaneros a los cuales se someten las mercancías.	<p><b>Legislación Aduanera</b> <b>Modalidades especiales de importación</b></p> <ul style="list-style-type: none"> <li>• Equipaje.</li> <li>• Envíos de socorro.</li> <li>• Ingreso o salida de personas fallecidas</li> <li>• Muestras sin valor comercial.</li> <li>• Despacho domiciliario industrial.</li> <li>• Entrega rápida.</li> <li>• Envíos urgentes.</li> <li>• Envíos postales.</li> <li>• Tiendas libres.</li> <li>• Importaciones no comerciales.</li> <li>• Regímenes Temporales.</li> </ul> <p><b>Regímenes Liberatorios</b> aduaneros:</p> <ul style="list-style-type: none"> <li>• Zonas francas</li> <li>• Reimportación en el mismo estado.</li> <li>• Reimportación de mercancías.</li> </ul> <p><b>Perfeccionamiento:</b></p> <ul style="list-style-type: none"> <li>• Activo</li> <li>• Temporal para el perfeccionamiento pasivo.</li> <li>• Régimen devolutivo de derechos.</li> </ul>	1





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<b>NORMATIVA LEGAL CONTABLE</b>	14. Resolver casos de calcule y registre el costo de las mercaderías importadas.	<p><b>Mercadería Importada</b></p> <ul style="list-style-type: none"> <li>• Registro de costo de los materiales adquiridos en mercados locales e internacionales</li> <li>• Costo de mercado, impuesto de ventas, fletes, seguros, aranceles, acarreo y otros costos.</li> </ul>	<b>1</b>
	15. Calcular las modalidades de pago para los tipos de jornada laboral, las indemnizaciones por cesación de la relación laboral (preaviso, auxilio de cesantía), vacaciones, aguinaldo y embargo salarial.	<p><b>Legislación Laboral (calculo y registro)</b></p> <ul style="list-style-type: none"> <li>• Jornadas: ordinaria y extraordinaria: <ul style="list-style-type: none"> <li>- Diurna, nocturna y mixta.</li> </ul> </li> <li>• Modalidades de pagos: Mensual, quincenal, semanal y bisemanal <ul style="list-style-type: none"> <li>- Feriados, asuetos y descansos</li> </ul> </li> <li>• Preaviso y auxilio de cesantía de acuerdo con la nueva ley de protección al trabajador</li> <li>• Vacaciones y aguinaldo</li> <li>• Embargo salarial</li> </ul>	<b>2</b>
	16. Identificar los elementos de los contratos de trabajo, las obligaciones y prohibiciones de patronos y trabajadores y la Ley de Protección al Trabajador.	<p><b>Legislación laboral aplicada</b></p> <p><b>Concepto, características</b></p> <p><b>Jornadas: ordinaria y extraordinaria.</b></p> <ul style="list-style-type: none"> <li>• Diurna, nocturna y mixta.</li> </ul> <p><b>Contratos de trabajo.</b></p> <ul style="list-style-type: none"> <li>• Tipos de contratos: individual, colectivo</li> <li>El contrato por tiempo indefinido, tiempo definido u obra determinada, verbal y escrito.</li> <li>• Elementos del contrato de trabajo.</li> </ul>	<b>2</b>



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		<ul style="list-style-type: none"> <li>• <b>Ley de Protección al Trabajador.</b> <ul style="list-style-type: none"> <li>- Concepto, prohibiciones y obligaciones del patrono y trabajador</li> <li>- Fondo de capitalización y Fondo de ahorro.</li> </ul> </li> </ul> <p>Beneficios y disposiciones tributarias.</p>	
<b>NORMATIVA LEGAL CONTABLE</b>	17. Resolver casos que involucren el cálculo y registro del impuesto de ventas, bienes inmuebles, impuesto sobre la renta, régimen de contribución simplificada.	<p><b>Legislación Tributaria</b></p> <p><b>Cálculos y registros contables</b></p> <ul style="list-style-type: none"> <li>• Ley de impuesto sobre las ventas.</li> <li>• Ley y reglamento del impuesto sobre la renta. <ul style="list-style-type: none"> <li>- Pagos parciales</li> <li>- Percepción de la renta (utilidades, rendimientos financieros, en la fuente, asalariado, actividad lucrativa)</li> </ul> </li> <li>• Régimen de contribución simplificada.</li> </ul> <p>Impuesto de renta e Impuesto sobre ventas.</p>	<b>2</b>
<b>ACCOUNTING</b>	18. Solving cases that contemplate cash elements, current and debit account, petty cash and its importance for the companies, security systems, equipment and cash transactions in foreign currencies.	<p><b>Countable cash control</b></p> <ul style="list-style-type: none"> <li>• Bank conciliation and adjusting entries; for example, adjusted balance, from books to bank, from banks to books, adjusting entries and others</li> <li>• Petty cash fund: concept and importance, the custodian and their responsibilities, documentation (voucher, petty cash voucher, refund formulas)</li> <li>• Petty cash transactions (creation, refunds, cash proof, adjusting entries for the closing)</li> </ul>	<b>1</b>



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		<p>accounts, decreases, increases, settlement</p> <ul style="list-style-type: none"> <li>• Security systems: safe deposit box, allotment systems, cameras – alarms, microfilm - insurance, vaults, and others</li> </ul> <p>Presentation of cash in national and foreign currencies in the financial statements and footnotes.</p>	
<b>ACCOUNTING</b>	<p>19. Solving cases related to accounts receivable based on their nature and origin, methods of registering uncollectible accounts.</p>	<p><b>Countable control to charge and pay</b></p> <ul style="list-style-type: none"> <li>• Account receivable registering: origin of the account, discounts (gross and net methods), collections, accounts receivable in cards and their processing.</li> <li>• Methods of registering uncollectible accounts: Direct method (legal), Administrative collection, Judicial collection, Tributary administration criterion, Accounting record of the uncollectible account establishment, reopening and collection of an uncollectible account.</li> <li>• Method of estimating uncollectible accounts: <ul style="list-style-type: none"> <li>- Percentage on net sales on credit</li> <li>- Percentage on accounts receivable</li> <li>- Expiration of a draft method.</li> </ul> </li> <li>• Factoring of account receivable</li> <li>• Accounts receivable in financial statements</li> </ul>	<b>1</b>



<b>ACCOUNTING</b>	<p>20. Solving cases related to register inventory considering valuation and presentation in financial statements in accordance with standards.</p>	<p><b>Registering system of inventories:</b></p> <ul style="list-style-type: none"> <li>• Periodic and Perpetual</li> </ul> <p><b>Methods of valuation of inventories:</b></p> <ul style="list-style-type: none"> <li>• First in first out “FIFO”</li> <li>• Weighted and simple average</li> <li>• Last bill (invoice)</li> <li>• Gross profit on net sales</li> <li>• Retailers</li> <li>• Prorating or distribution</li> </ul> <p><b>Adjusting inventories</b></p> <ul style="list-style-type: none"> <li>• Obsolete, Perishable, volatile, shortage</li> <li>• Robberies, loss for valuation and changes in methods.</li> </ul>	<b>2</b>
	<p>21. Solving cases related to investments in negotiable values in short and long terms, its valuation and presentation in financial statements in accordance with standard norms.</p>	<p><b>Countable control of negotiable title</b></p> <ul style="list-style-type: none"> <li>• Marketable securities</li> <li>• Permanent investments in liabilities (obligations): valuation and registering methods: cost, market, cost or market, accounting records, acquisition, interest collection due date, intermediate date of interest collection, with premium or discount, adjusting entries interests, premium, discount, par value, lowest cost or market</li> <li>• Investment on stocks and marketable equity securities: valuation and registering methods, cost or market, economic method, lowest cost or market method, accounting record, authorization.</li> </ul>	<b>1</b>



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<p><b>ACCOUNTING</b></p>	<p>22. Solving cases related to deferred assets, its register, valuation and presentation in financial statements with standard norms.</p>	<p><b>Countable control of deferred assets</b></p> <ul style="list-style-type: none"> <li>• In advanced (prepaid) payments in national and foreign currencies: registering, adjusting entries, accounting closure, differential swap</li> <li>• In advance payment to suppliers in national and foreign currencies: registering, adjusting entries, accounting closure, differential swap</li> </ul>	<p><b>1</b></p>
<p><b>ACCOUNTING</b></p>	<p>23. Solving cases related to intangible assets, valuation and amortization.</p>	<p><b>Countable control intangible assets</b></p> <ul style="list-style-type: none"> <li>• Intangible assets</li> <li>• Categorization of intangible assets: Depreciable, Non depreciable</li> <li>• Methods of accounting: right (assets) and expenses</li> <li>• Acquisition, capital outlays, non-capital disbursements, leases, asset renewal, neglect and extinction of active, asset, sale, change the asset.</li> </ul>	<p><b>1</b></p>
	<p>24. Solving cases related to the assets, property, plant and equipment its register, valuation and presentation in financial statements with standard norms.</p>	<p><b>Property, plant and equipment</b></p> <ul style="list-style-type: none"> <li>• Application forms</li> <li>• Purchase purpose</li> <li>• Record</li> <li>• Depreciation methods</li> <li>• Depreciation rates correction</li> <li>• Assets Changes</li> <li>• Asset Donation</li> <li>• Withdrawal, asset retirement</li> <li>• Valuation</li> </ul>	<p><b>2</b></p>



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<p><b>ACCOUNTING</b></p>	<p>25. Solving cases related to the assets, natural resource, register, valuation and presentation in financial statements with standard norms.</p>	<p><b>Natural resources</b></p> <ul style="list-style-type: none"> <li>● Acquisition and exploitation ways conditions</li> <li>● Incurred costs in its acquisition</li> <li>● Distribution methods for the depletion cost</li> <li>● Straight- Line</li> <li>● Depletion rate correction.</li> <li>● Depletion charts</li> <li>● Current normative: national, international</li> </ul>	<p><b>1</b></p>
<p><b>ACCOUNTING</b></p>	<p>26. Solving cases related to liabilities and deferred contingents, register, their valuation, estimation and presentation in financial statements in accordance with standard norms.</p>	<p><b>Countable control of liabilities and deferred contingents</b></p> <ul style="list-style-type: none"> <li>● Prepaid income in national and foreign currency: records, adjustment, accounting closing, differential exchange</li> <li>● Collections in advance in national and foreign currency: records, adjustment, accounting closing</li> <li>● Other collections in advanced in national and foreign currency: concept, record, adjustment, accounting closing, differential exchange</li> <li>● Non marketable incomes: records, adjustment, accounting closing, differential exchange</li> <li>– Contingent liabilities in national and foreign currency.</li> </ul>	<p><b>1</b></p>



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<p><b>ACCOUNTING</b></p>	<p>27. Identifying different patrimonial accounts in accordance with standards norms.</p>	<p><b>Patrimony countable control</b> Definitions of different accounts in the patrimony: patrimony, accounts and social capital, surplus accounts, profit accounts, dividends, reserves</p> <ul style="list-style-type: none"> <li>• Stock companies: characteristic of the common and preferred actions</li> <li>• Stock companies patrimonial section.</li> </ul>	<p><b>1</b></p>
<p><b>ACCOUNTING</b></p>	<p>28. Solving cases related to register accounting procedures for cooperative enterprises and solidarity associations.</p>	<p><b>Accounting Cooperatives enterprises and Solidarity Associations</b></p> <ul style="list-style-type: none"> <li>• General accounting procedures for cooperative enterprises: Interests on certificates of contribution prior and after the closing of operations, Surplus for the period, Reserves, Surplus to be distributed and legal withholding of the income tax on the latter. Capitalization of non distributed surplus. Withdrawal of an associate.</li> <li>• Savings and Loan Associations: nature</li> <li>• Compulsory and voluntary contributions of the associates.</li> <li>• Annual distribution of profits: Dividends, Reserves: Relief and assistance, Various activities, Use of reserves</li> </ul>	<p><b>1</b></p>



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		Withdrawal of an associate with or without the administration of severance pay on the part of the association	
<b>ACCOUNTING</b>	29. Identifying situations that involve the use of the cash flow and the change in the status of the financial position based on cash.	<p>Cash flow and currency exchange in the financial position with zero base</p> <ul style="list-style-type: none"> <li>• Objectives of the cash flow and the change in the status of the financial position based on cash</li> <li>• Financial control of the cash</li> <li>• Methods to develop the cash flow and the change in the status of the financial position based on cash</li> </ul>	1
<b>ACCOUNTING</b>	30. Solving cases that involve the use of the change in the status of the financial position based on the working capital.	<p><b>Working capital and exchange state in the financial position based on the working capital</b></p> <ul style="list-style-type: none"> <li>• Working capital</li> <li>• Change in the status of the financial position</li> <li>• Financial control of the working capital</li> </ul> <p>Methods to develop the analysis of the working capital</p>	1
	31. Identifying concepts and characteristics of leasing contracts on operations and capital.	<p><b>Leasing contract</b></p> <ul style="list-style-type: none"> <li>• Leasing contract: concept and characteristics</li> </ul> <p>Types of leasing contracts: operation, capital (leasing), financing option, direct sale</p>	1





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<p><b>ACCOUNTING</b></p>	<p>32. Calculating the financial integrated analysis.</p>	<p><b>Financial integrated analysis</b></p> <ul style="list-style-type: none"> <li>• Vertical analysis, horizontal analysis, analysis of trends or of indexes. Financial ratios: liquidity, activity, profitability, coverage, leverage</li> <li>• Analysis of the leverage and the point of operational and financial equilibrium</li> <li>• Analysis of the structure of the shareholder's equity and analysis of the gross and net income</li> </ul>	<p><b>1</b></p>
<p><b>TECHNOLOGY APPLIED TO ACCOUNTING</b></p>	<p>33. Distinguishing the available tools for the handling of different resources.</p>	<p><b>Technological accounting tools</b></p> <ul style="list-style-type: none"> <li>• Basic norms to use a computer: computing equipment (computers, peripheral. Equipment, compact discs and storage devices (compact disc, key USB, zip drives, diskettes).</li> <li>• Working habits in the computer laboratory</li> <li>• Correct position in front of the computer</li> <li>• Graphic environment and handling of the environment: menus, dialogue tables, Windows, selection of options</li> <li>• Start and use: change of units, files or subfiles, bar of tasks, starting function, use of the mouse</li> <li>• Windows: Windows elements, icons, dialogue tables, personalization</li> </ul>	<p><b>1</b></p>



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		<ul style="list-style-type: none"> <li>• Menus: To add and to eliminate. Commands. Direct access configuration of the environment of the screen</li> <li>• Concepts related to internet: Domains, Hypertext, Protocols, Address. Internet in Costa Rica</li> </ul>	
<b>ADMINISTRATION OF FINANCIAL CONTEXT</b>	34. Identifying the origin and evolution of Administration as the basis for managerial development.	<p><b>The origin and the evolution of Administration</b></p> <ul style="list-style-type: none"> <li>• Contributions of Taylor and Fayol</li> <li>• Behavioral science</li> <li>• Theory of social systems: Maslow, Mc Gregor, and Likert</li> <li>• Recent contributions: Theory of systems, Theory of decision, Contingency approaches</li> <li>• The administrative process: general aspects of the process</li> <li>• Approaches: Taylor, Fayol, Luther, and Gullick</li> <li>• Planning: Concept, Nature of planning, Types of plans: purposes or missions, objectives, strategies, political, procedures, rules, programs, pay rolls, steps in planning</li> <li>• The process of the strategic planning Concept of Organization: formal or informal</li> <li>• Types of Departmentalization: By time, By functions of the company, By territory,</li> </ul>	<b>1</b>



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		<p>By client, By process or equipment and Byproduct Nature of the relationships of line and of staff <b>New theories to administrate the organizations</b></p> <ul style="list-style-type: none"> <li>• Empowerment (authority and power).</li> <li>• Staff Line</li> <li>• Functional authority</li> <li>• Decentralization and authority</li> </ul> <p>Delegation and authority</p>	
<b>ADMINISTRATION OF FINANCIAL CONTEXT</b>	35. Identifying the stages for recruiting human resources in the company.	<p><b>Human Resources</b> Steps of the process for providing human resources to the company: to recruit, to select, to hire, to induce, to qualify</p>	<b>1</b>
	36. Identifying the role that marketing plays in the company.	<p><b>Marketing</b></p> <ul style="list-style-type: none"> <li>• Concept, importance, objectives, social foundations, marketing types, consumers purchase behavior</li> <li>• Variables of the market mixture: concept and characteristics of product, prices, promotion, communicative strategies</li> </ul> <p><b>Variables of the market mixture:</b></p> <ul style="list-style-type: none"> <li>• Product</li> <li>• Product classification</li> <li>• Life cycle of the product</li> <li>• Brands, Packing Development of the product.</li> </ul>	<b>1</b>



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<p><b>ADMINISTRATION OF FINANCIAL CONTEXT</b></p>	<p>37. Identifying the importance of the quality in the individual's daily tasks, with the aim of reaching competitiveness.</p>	<p><b>Quality</b></p> <ul style="list-style-type: none"> <li>• Concept, characteristics, importance in the process of the globalization, benefits, changes towards quality, and national program of quality.</li> <li>• Analysis of the characteristics of quality: the client's point of view point of the globalization.</li> <li>• Just in time: concept, objectives, and characteristics.</li> </ul> <p>The reengineering: concept, phases, elements, and resistance to change.</p>	<p><b>1</b></p>
<p><b>ADMINISTRATION OF FINANCIAL CONTEXT</b></p>	<p>38. Solving cases of financial operations.</p>	<p><b>Financial Mathematics</b></p> <p>Basic operations of Financial Mathematics</p> <ul style="list-style-type: none"> <li>• Rounding up</li> <li>• Reasons</li> <li>• Proportions</li> <li>• Simple interest</li> <li>• Compound interest</li> <li>• Simple discount</li> <li>• Discount for quick payment</li> <li>• Compound interest</li> <li>• Depreciation and Repayment</li> <li>• Future value of an annuity</li> <li>• Present value of an annuity</li> <li>• Present value of unequal payments</li> </ul>	<p><b>2</b></p>



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<p><b>ADMINISTRATION OF FINANCIAL CONTEXT</b></p>	<p>39. Identifying the concepts, characteristics and elements of the different commercial documents and securities.</p>	<p><b>Commercial documents and securities</b></p> <ul style="list-style-type: none"> <li>• The commercial documentation in the accounting area: voucher, receipt, invoice, order of purchase, debit note, credit note.</li> <li>• Securities of more circulation: note, pledge certificate, check, promissory note, mortgage, shares, funds, and certificates of deposit.</li> </ul>	<p><b>2</b></p>
<p><b>BUSINESS MANAGEMENT</b></p>	<p>40. Identifying concepts and characteristics of micro economy.</p>	<p><b>Microeconomics</b></p> <ul style="list-style-type: none"> <li>• Concepts and characteristics: globalization, supply, demand, commercial scale, scale of payments, competitive advantage, comparative advantage, gross domestic product or income (GDP) or (GDI), gross national product, main economic indicators of Costa Rica.</li> </ul>	<p><b>1</b></p>
	<p>41. Distinguishing aspects of microeconomic studies.</p>	<p><b>Economic system</b></p> <ul style="list-style-type: none"> <li>• Productive factors of an economic system.</li> <li>• Work of an economic system</li> <li>• Types of economic systems</li> </ul>	<p><b>2</b></p>



<b>BUSINESS MANAGEMENT</b>	42. Classifying quality certificates International Organization for Standardization (ISO) according to products or services.	<b>Main concepts of certificates of quality</b> <ul style="list-style-type: none"> <li>• concept</li> <li>• types (9001, 14000, 20000, among others)</li> <li>• origin, applicability</li> <li>• six sigma.</li> </ul>	<b>1</b>
<b>MANUFACTURING MANAGEMENT</b>	43. Identifying aspects related to the occupational health, as well as the main concepts.	<b>Occupational Health</b> <ul style="list-style-type: none"> <li>• Concept of: applications, health, setting, occupational health, risks at work, labor accidents, occupational illness, professional illness. Workload</li> </ul>	<b>1</b>
	44. Identifying the importance of security in accident prevention.	<b>Primary causes</b> <ul style="list-style-type: none"> <li>• Physical or psychological stress</li> <li>• Mental or psychological stress</li> <li>• Lack of motivation</li> <li>• Others</li> </ul> <b>Immediate causes</b> <ul style="list-style-type: none"> <li>• Operate equipment without authorization.</li> <li>• Failure to risk warning.</li> <li>• Using appropriate equipment incorrectly. Lifting objects without an appropriate technique</li> </ul>	<b>1</b>
	45. Identifying danger area and access paths signals as well as the colors and their meaning.	<b>Symbols and danger signs</b> <ul style="list-style-type: none"> <li>• Demarcation of machines, risk areas and safety roads</li> <li>• Normalization of colors</li> <li>• Importance of colors in safety</li> </ul> Colors that are used: red, orange, blue, violet, white, black or gray	<b>1</b>



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<b>MANUFACTURING MANAGEMENT</b>	46. Identifying different techniques to prevent work overload effects.	<b>Work overload effects concept of</b> Workload, Fatigue, Stress, Physical load	<b>1</b>
	47. Identifying administrative controls in income merchandise.	<b>Administrative control of goods</b> <ul style="list-style-type: none"> <li>• Reception of the goods</li> <li>• Classification</li> <li>• Catalog of merchandise</li> </ul> Location of goods (raw material).	<b>1</b>
	48. Classifying the costs within an assembling company.	<b>Classification of the costs</b> According to their function: <ul style="list-style-type: none"> <li>• Financial, administrative</li> <li>• Marketing, manufacture</li> </ul> In relation to the opportunity that they register: <ul style="list-style-type: none"> <li>• Historical and Predetermined</li> </ul> Related to activity, department, and finance or product center: <ul style="list-style-type: none"> <li>• Direct and indirect</li> </ul> In accordance with the accumulation form of the costs: <ul style="list-style-type: none"> <li>• Specific orders of production</li> <li>• Continuous process, Classes or assemblies</li> </ul> Finance for absorption	<b>2</b>



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<b>MANUFACTURING MANAGEMENT</b>	49. Solving cases that determinethe price, total and unitary cost.	<p><b>Total cost, unitary cost and price</b></p> <ul style="list-style-type: none"> <li>• Accumulation of cost elements to obtaintotal cost and unitary cost.</li> <li>• Production volume and plant capacity orshop</li> </ul> <p><b>Operation costs:</b></p> <ul style="list-style-type: none"> <li>• Distribution expenses,</li> <li>• Administration expenses</li> <li>• Integral cost of Financing</li> </ul> <p><b>Elements of the cost</b> Materials, Manpower Indirect costs of production</p>	<b>1</b>
	50. Calculating the variations of the elements of costs.	<p><b>Variations of the elements of costs.</b></p> <ul style="list-style-type: none"> <li>• Costs for process verses costs for specific orders of production</li> <li>• Physical flow of production for departments</li> <li>• Calculation of equivalent production for element of cost</li> <li>• Unitary cost for element of cost</li> <li>• Rating of finished units and transference</li> </ul> <p><b>Rating of Inventory of production in processfor several departments</b></p> <p>Variations of Materials: Price and Efficiency Manpower variations:</p> <ul style="list-style-type: none"> <li>• price or it´s appraised</li> <li>• efficiency</li> </ul>	<b>2</b>





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<b>MANUFACTURING MANAGEMENT</b>		Variations of indirect costs of production: Price, efficiency, volume of capacity	
	51. Solving cases about inventory systems in a company as in delay time, line, locations, suppliers and storage of raw material.	<b>Model of Economic Order Quantity (EOQ)</b> <ul style="list-style-type: none"> <li>• With uniform resupply</li> <li>• With lacking</li> <li>• With discount for purchase</li> <li>• With volume</li> <li>• Reordering point, discount, number of order, analysis of graphics</li> </ul> System of inventories ABC and 123 (main ABC and 123, ALPHA, BETA, RANGE)	<b>1</b>
<b>ACCOUNTING TOOL DECISIONS</b>	52. Identifying the basic concepts related to the auditing process.	<b>Auditing overview</b> Concepts, purposes and importance of the auditing process, ethical principles governing the auditor, specialties of the auditing process	<b>1</b>
	53. Identifying aspects related to internal control types, risks, limitations and elements.	<b>Internal Control overview</b> <ul style="list-style-type: none"> <li>• The basic characteristics of understanding the business</li> <li>• Different types of risks and their components: Auditing risk, Inherent risk, Control risk, Detection risk, Accounting system, Internal control system</li> <li>• Types of Internal control: Administrative, Operational, Financial</li> </ul>	<b>1</b>



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		Objectives of Internal Control and the real and nominal accounts of the company	
<b>ACCOUNTING TOOL DECISIONS</b>	54. Identifying auditing specialties and types of audit findings as well as the concepts of ethical principles and norms of the audit.	<p><b>Specialties of the auditing process</b>  Financial, operative, administrative, Taxes, Systems, Specialties.  Types of audits: Internal and external</p> <p><b>International Standards on Auditing (ISA)</b></p> <p><b>Concepts and Norms:</b>  Quality control for the Audit practice (220)  - Documentation (230), Planning (300)  - Fraud and errors (240)  - Consideration of the laws and regulations in auditing financial statements (250)  - Knowledge of the business (310)  - Relative importance of the Audit (320)  - Risk evaluation and Internal control (400)  - Evidence of the Audit (500).  - Initial exercise. Opening balances (510).  - Analytical procedures (520)  - Sampling of the audit (530)  - Using the work of another (600)</p>	<b>1</b>



<b>BUDGET AND STATISTICS</b>	55. Solving cases related to the preparation of different types of budget.	<b>Types of Budgets</b> Sales Budget, production budget, materials budget (consumption and purchases), direct labor budget, manufacturing costs operating expenses budget, and control process of profits. Materials, Manpower	1
	56. Identifying the concepts and characteristics used in statistics.	<b>Principles of Statistics</b> <ul style="list-style-type: none"> <li>• Statistics: concepts of statistics, fields of statistics, descriptive statistics and inferential statistics basic concepts in the field of statistics: statistical unit, characteristics, observation, population, and sample.</li> </ul> Collection methods of non-existent data: observation, interview, records, and mail.	1
	57. Calculating the measures of the central tendency for ungrouped and grouped data.	<b>Measures of the central tendency for ungrouped data</b> - The arithmetic mean or simple average - The weighted arithmetic mean. - The mode (Mo) - The mean (Me) <b>Measures of the central tendency for grouped data:</b> - The arithmetic mean - The mode (Mo) - The mean (Me) <b>Measures of the central tendency for ungrouped data:</b> - The arithmetic mean-The mode (Mo) - The mean (Me)	1



<p><b>QUALITY CUSTOMER SERVICES</b></p>	<p>58. Distinguishing elements of effective communication with the customer.</p>	<p><b>Quality Customer Service</b></p> <ul style="list-style-type: none"> <li>• Attitude</li> <li>• Communication styles</li> <li>• Call transfer and holding</li> <li>• Handling complaint callers How do you customer picture you</li> </ul>	<p><b>1</b></p>
<p><b>ENGLISH FOR COMMUNICATION</b></p>	<p>59. Identifying ways of interacting at the company: meeting people, personal skills, cultural aspects and work ethics.</p>	<ul style="list-style-type: none"> <li>• Job benefits</li> <li>• Working tasks</li> <li>• Job application</li> <li>• Solving problems</li> <li>• Personal schedules</li> <li>• Information about occupations</li> <li>• Making appointments for personal business</li> </ul> <p>Misunderstandings based on cultural backgrounds</p>	<p><b>1</b></p>
	<p>60. Identifying information about business activities.</p>	<ul style="list-style-type: none"> <li>• Business trips</li> <li>• Risk in business</li> <li>• Goods and services</li> <li>• Profitability of stores</li> <li>• Development of industries</li> <li>• Different ways of raising money</li> <li>• Conditions for starting a new business</li> <li>• Business plan to propose to an international company</li> </ul>	<p><b>1</b></p>
	<p>61. Identifying, consequences of accidents, safe practices in the workplace, prevention procedures, safe use of</p>	<ul style="list-style-type: none"> <li>• Signs and prevention procedures</li> <li>• Dangerous situations at work</li> <li>• Procedures to follow in case of an accident</li> <li>• Dealing with emergencies and reporting them</li> </ul>	<p><b>1</b></p>



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	equipment, protective clothes and garments and their use.	<ul style="list-style-type: none"> <li>• Compensation of workers</li> <li>• Use of the first-aid kit</li> <li>• Advertised new products</li> </ul>	
<b>ENGLISH FOR COMMUNICATION</b>	62. Distinguishing elements of effective communication with the customer.	<ul style="list-style-type: none"> <li>• Customer needs, high quality customer service and proper telephone techniques</li> <li>• Telephone arrangements for business meetings</li> <li>• Dealing with complaints and solving problems; apologizing when necessary</li> <li>• Improving effectiveness as a listener</li> <li>• Attitude, initiative and creativity when providing high quality customer service</li> <li>• Reported speech</li> <li>• Courtesy techniques</li> <li>• High quality customer service</li> </ul>	<b>1</b>



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### **ANEXO 1**

### **GLOSARIO**

#### **DEFINICIÓN OPERACIONAL DE LOS VERBOS QUE SE UTILIZAN EN LOS OBJETIVOS TEMÁTICOS A NIVEL TÉCNICO.**

##### **CALCULATING:**

Make numerical calculations related to conversions, areas, volumes, threads, gears, speed as well as electrical and mechanical processes (etc.) in order to find the measure, quantity or magnitude. This process can be mental or require the use of technical support: a calculator.

##### **CLASSIFYING:**

Sort or arrange parts of phenomena, elements, objects or substances according to their types, characteristics and pre-established criteria.

##### **DISTINGUISHING:**

Differentiate and get to know the features, which characterize concepts, phenomena, cases, and processes, applied separately in different phases of the project, as well as causes and effects of physical phenomena, mechanical and electrical issues related to historical facts.

##### **IDENTIFYING:**

Associate general or specific characteristics of things, events, places and people to their corresponding source in the technical area.

##### **RECONOGNIZING:**

List the names, symbols, characteristics, elements, concepts, criteria, examples and processes of phenomena or events, as well as their functionality related to the specific technical field.

##### **SOLVING:**

Solve computational problems by choosing the appropriate procedures in order to find the solution that requires going beyond the simple calculation in the specific technical field.

##### **RECONOCER:**

Conocer los nombres, símbolos, características, elementos constitutivos, conceptos, criterios, ejemplos y procesos de un fenómeno o hecho, así también su funcionalidad.