



UNIVERSIDAD HISPANOAMERICANA

School of English Language Teaching

**THESIS SUBMITTED TO OBTAIN THE LICENTIATE DEGREE IN
ENGLISH LANGUAGE TEACHING**

**PROPOSAL OF A HANDBOOK ON THE BASIC ACCOUNTING
PRINCIPLES AND VOCABULARY TO INCLUDE THE ENGLISH
LANGUAGE IN ITS TEACHING PROGRAM FOR STUDENTS
OF TWELFTH LEVEL OF THE COLEGIO TÉCNICO
PROFESIONAL CIT DURING THE SECOND QUARTER OF THE
YEAR 2017**

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DECLARACION JURADA

Yo, Luis Gabriel Herrera Alfaro, mayor de edad, portador de la cédula de identidad número 4-0131-0475, egresado de la carrera de Enseñanza del Inglés para III y IV Ciclo, de la Universidad Hispanoamericana, hago constar por medio de este acto y debidamente apercibido y entendido de las penas y consecuencias con la que se castiga en el Código Penal el delito de perjurio, ante quienes se constituyen en el Tribunal Examinador de mi trabajo de tesis para optar por el título de Licenciado en la Enseñanza del Inglés para III y IV Ciclo, juro solemnemente que mi trabajo de investigación titulado: PROPOSAL OF A DIDACTIC UNIT ON THE BASIC ACCOUNTING PRINCIPLES AND VOCABULARY TO INCLUDE THE ENGLISH LANGUAGE IN ITS TEACHING PROGRAM FOR STUDENTS OF TWELFTH LEVEL OF THE COLEGIO TECNICO PROFESIONAL CIT DURING THE SECOND QUARTER OF THE YEAR 2017, es una obra original que ha respetado todo lo preceptuado por las Leyes Penales, así como la Ley de Derecho de Autor y Derecho Conexos número 6683 del 14 de Octubre de 1982 y sus reformas, publicada en la Gaceta número 226 del 25 de Noviembre de 1982; incluyendo el numeral 70 de dicha ley que advierte; artículo 70. Es permitido citar a un autor, transcribiendo los pasajes pertinentes siempre que éstos no sean tantos y seguidos, que puedan considerarse como una producción simulada y sustancial, que redunde en perjuicio del autor de la obra original. Asimismo, quedo advertido que la Universidad se reserva el derecho de protocolizar este documento ante Notario Público. En fe de lo anterior, firmo en la ciudad de Heredia, a los 12 días del mes de Diciembre del año dos mil diecisiete.



Firma del estudiante.

Cédula: 4-0131-0475

CARTA DEL TUTOR

Heredia, jueves 19 de octubre de 2017

M.Sc. Karla Avalos
Escuela de Educación
Universidad Hispanoamericana

Estimada señora:

El estudiante Gabriel Herrera Alfaro, cédula de identidad número 4-0131-0475, me ha presentado, para efectos de revisión y aprobación, el trabajo de investigación denominado **"PROPOSAL OF A DIDACTIC UNIT ON THE BASIC ACCOUNTING PRINCIPLES AND VOCABULARY TO INCLUDE THE ENGLISH LANGUAGE IN ITS TEACHING PROGRAM FOR STUDENTS OF TWELFTH LEVEL OF THE COLEGIO TECNICO PROFESIONAL CIT DURING THE SECOND QUARTER OF THE YEAR 2017"**, el cual ha elaborado para optar por el grado académico de licenciatura.

En mi calidad de tutor, he verificado que se han hecho las correcciones indicadas durante el proceso de tutoría y he evaluado los aspectos relativos a la elaboración del problema, objetivos, justificación; antecedentes, marco teórico, marco metodológico, tabulación, análisis de datos; conclusiones y recomendaciones.

De los resultados obtenidos por el postulante, se obtiene la siguiente calificación:

a)	ORIGINALIDAD DEL TEMA	10%	10%
b)	CUMPLIMIENTO DE ENTREGA DE AVANCES	20%	20%
c)	COHERENCIA ENTRE LOS OBJETIVOS, LOS INSTRUMENTOS APLICADOS Y LOS RESULTADOS DE LA INVESTIGACION	30%	30%
d)	RELEVANCIA DE LAS CONCLUSIONES Y RECOMENDACIONES	20%	20%
e)	CALIDAD, DETALLE DEL MARCO TEORICO	20%	20%
	TOTAL		100

En virtud de la calificación obtenida, se avala el traslado al proceso de lectura.

Atentamente,


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CARTA DE LECTOR

Heredia, Lunes 4 de Diciembre de 2017


Universidad Hispanoamericana
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El estudiante Luis Gabriel Herrera Alfaro, cédula de identidad #4-0131-0075, me ha presentado para efectos de revisión y aprobación, el trabajo de investigación denominado ***“PROPOSAL OF A DIDACTIC UNIT ON THE BASIC ACCOUNTING PRINCIPLES AND VOCABULARY TO INCLUDE THE ENGLISH LANGUAGE IN ITS TEACHING PROGRAM FOR STUDENTS OF TWELFTH LEVEL OF THE COLEGIO TECNICO PROFESIONAL CIT DURING THE SECOND QUARTER OF THE YEAR 2017”***, el cual ha elaborado para obtener su grado de Licenciatura en la Enseñanza del Inglés.

He revisado y he hecho las observaciones relativas al contenido analizado, particularmente lo relativo a la coherencia entre el marco teórico y análisis de datos, la consistencia de los datos recopilados y la coherencia entre éstos y las conclusiones; asimismo, la aplicabilidad y originalidad de las recomendaciones, en términos de aporte de la investigación. He verificado que se han hecho las modificaciones correspondientes a las observaciones indicadas.

Por consiguiente, este trabajo cuenta con mi aval para ser presentado en la defensa pública.

Atte.


Firma
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Carta del Filólogo

Heredia, 8 de diciembre, 2017

Señores
Departamento de Registro
Universidad Hispanoamericana
Estimados señores:

Por este medio hago constar que he revisado filológicamente la tesis denominada "PROPOSAL OF A DIDACTIC UNIT ON THE BASIC ACCOUNTING PRINCIPLES AND VOCABULARY TO INCLUDE THE ENGLISH LANGUAGE IN ITS TEACHING PROGRAM FOR STUDENTS OF TWELFTH LEVEL OF THE COLEGIO TÉCNICO PROFESIONAL CIT DURING THE SECOND QUARTER OF THE YEAR 2017", propiedad de la estudiante **Gabriel Herrera Alfaro**, cédula número 4-0131-0475, todas las sugerencias han sido debidamente acogidas, por lo que se recomienda seguir con la defensa de dicho Proyecto de Graduación.

Atentamente,



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DEDICATION

I dedicate this project to my family and good friends who have always given me support to keep going, which has represented a big utility to my both personal and professional grow. To the professionals in education, because with their formation offered, since my incursion into the basic education process until where I actually am, have impregnated a lot of positive values and knowledge that I intent to apply in all fields of my life. To my mother, who has taught me, with her best examples, to do my very best performance in every challenge I take.

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I want to express my gratitude to everyone who has supported me throughout this process, especially to my tutor M.Ps. Orietta Cognuck. I am very thankful for her invaluable guidance, professional criticism and friendly advice during the whole project work. I also want to thank M.Sc. Walter Peraza for his contribution on the elaboration of this document. Special thanks also to both the Colegio Técnico Profesional CIT's Language Coordinator, Professor Giovanna Regidor, and its Accounting Teacher, William Chacón, who were so helpful and accessible all the time I needed either them or the students group.

EPIGRAPH

“Education is our passport to the future, for tomorrow belongs to the people who prepare for it today.”

Malcom X

CHAPTER I

INTRODUCTORY ASPECTS

TOPIC

“Proposal of a Handbook on the Basic Accounting Principles and Vocabulary to Include the English Language in its Teaching Program for Students of Twelfth Level of the ColegioTécnico Profesional CIT, during the Second Quarter of the Year”

1.1 Problem and its importance

1.1.1 General background

The Teaching of Accounting is facing nowadays a significant challenge. Reason is that it aims educating youngster that are going to work in companies that use advanced Information Technologies and endeavor promoting continuous organizational changes. However, Secondary technical and professional education offered by the Ministry of Education of Costa Rica has a long-standing story. What started as a remedial or aid approach has gradually evolved towards a vision that aims to enhance the capabilities and entrepreneurial skills of its students.

A poor and largely agricultural Costa Rica led Bishop Victor Sanabria to create, in 1953, the School of Arts and Professions for the Helpless to offer training for young people who had no chance of admission to higher education. Such was the seed of technical and professional education in Costa Rica today, which has evolved into a much more modern country with an interesting diversity of production and Technology.

A country that in the fifties had more than two thirds of the labor force working in the agricultural sector, has now become one where more than two thirds of the population works in the service sector, and where all productive sectors have undergone rapid modernization, with the consequent transformation of the labor market. This process has its difficulties, and it shows with remarkable clarity the systematic two-way relationship between the conditions of the labor market and the education system. As you shall see, this is reflected clearly both in the evolution of the Technical Professional Schools and their social and economic impact. Indeed, students of Technical and

Vocational Schools in Costa Rica do not have to choose a technical or professional future. Instead, they have both doors open.

(<http://www.thedialogue.org/blogs/2016/02/challenges-possibilities-of-technical-education-in-costa-rica/>)

Following the specialization development of the process, Business Roundtables between the education and business sector are formed, aiming to strengthen the linkages between these two sectors to determine the needs of qualified human resources and their problems for recruitment. Thus, from 2006 to 2014, the curricula of the already 42 existing technical specializations were updated. In the same period, 13 new specializations were created. To improve students' knowledge of English, the bilingual version of some existing specializations were additionally created upon the request of the business sector.

Technical Areas and Specializations offered in Spanish (2014)

AREAS	SPECIALIZATIONS
Agriculture and Livestock	Agro-gardening, Agro-ecology, Irrigation and Drainage, Food Agricultural Technology, Food Agro-Industry with livestock, Agricultural Production, Agro-Livestock in Livestock Products.
Trade and Services	Customs Administrations and Operations, Banking and Finance Accounting and

	<p>Costs, Accounting and Finance, Computer Development, Computer Science in networks, Information Computer Science, Occupational Healthcare, Executive Secretarial, Executive Service Center, Tourism in Foods and Beverage, Hospitality and Special Events, Rural Tourism, Coastal Tourism.</p>
<p>Industrial</p>	<p>Management, Logistics and distributions, Automotive, Auto Architectural Technical Design, Fashion Design and Production, Design and Production, Electro-Mechanics, Electro-technology, Telecommunications Electronics, Computer Repair Electronics, Textiles, Industrial maintenance, Aeronautical Maintenance, Mechanics, Precision Mechanics, Refrigeration and Air Conditioner Quality.</p>

On the technical side of the secondary education, in addition to receive the appropriate academic training and getting a high school diploma, the student specialized in a technical area receives a mid-level technical degree. This requires an additional year to study compared to the academic branch, and workplace training in the corresponding field, offering paths to both higher education and the technical labor market. The students also explore workshops in each grade, which allow them to choose a specialization among the three existing areas mentioned in the above table.

Technical Areas and Specializations offered in English (2014)

AREAS	SPECIALIZATIONS
Trade and Services	Accounting, Computer Networking, Computer Development, Information Technology Support, Bilingual center.

The curriculum change was complemented by an explicit effort to expand technical education coverage. By 2004, there were 71 daily vocational-technical schools and 1 evening class. Ten years later, its number increased to 132 daily schools of this kind and 83 technical evening classes.

It has been a story of difficulties. During the last fifteen years, both content and coverage of secondary technical education has improved significantly, from 58% in 1999 to over 90% in 2014. However, this improvement comes after one of the most significant educational tragedies of the story of Costa Rica, whose effects are still being paid today.

From the late fifties to the late seventies, Costa Rica has succeeded in increasing secondary coverage from 20% to only 60%. It was a remarkable effort. Yet, crisis management in the late seventies had a dramatic impact on education, with coverage falling again to 50% in 1984.

Two decades have to pass before Costa Rica recovered the 1979 educational coverage level, causing that half of young Costa Ricans did not even reach high school. Nowadays statistics dramatically reflect that more than a half of the current Costa Rican workforce does not have secondary education. As a result, these individuals do not have access to the skilled and medium-skilled jobs offered by the labor market, which provides better wages. Costa Rica has now a dual profile in both its economy and its labor market: workers who managed to complete high school and -especially- complement their academic secondary education with a technical or vocational training, do not only enjoy a formal, stable and productive employment, but also receive a better income than others who were not able to complete their secondary education, being relegated to less productive and poorly paid jobs, especially in the informal sector of the economy (today representing 44% of the employed force); even worse, they make up a significant part of the 10% of the workforce that is unemployed.

1.2 Justification

The changes that Teaching of Accounting requires attention and continuous adaptation from both academics and practitioners. To succeed, the learner has to be prepared on how to deal with these changes; not only receiving the necessary knowledge but also the abilities to adapt himself, to be able to adjust to the difficulties of a changing environment. Of course, the teaching method can influence in the development of several activities such as cooperation, leadership, responsibility, self-confidence, independence, and ability to decision making and communication skills.

Good teaching methods and resources definitely provide effective results to the student education and performance. The students' sensibility differs depending on the teaching methods and its teaching processes vary in the size of their effects upon the students' evaluation. For this reason, countless factors influence the teacher in the choice of the resources and methods to be used in classrooms such as cost, subject area, preparation time, knowledge of the method, risk of non-acceptance, students feedback, incentive from institution, characteristics of the group and others.

As expected for the time, vocational education in the fifties was aid-and remedial-oriented. Due to the impossibility of truly universalizing secondary education –with a gross coverage of less than 20% in those days – a more modest but vital objective was pursued: to give those young students who were not able to reach higher and effective education, an opportunity to have at least one profession that would allow them a better life. In Costa Rica, the process evolved in two complementary directions: first, by

creating the National Training Institute –in 1965- as the institution responsible for providing technical education to Costa Rican workers; second, through the creation and expansion of the Technical and professional Schools of the Ministry of Education, which are the subject of this essay.

In 2006, the Higher Education Council, which is the organization in charge of education policy in Costa Rica, approved the Education Model Based on Competency Standards proposed by the MEP to address not only the requirements for a comprehensive training of students, but also the specific needs for their participation in the workforce.

A complete renovation of syllabus and specializations was conducted based on this model; schools were equipped with the appropriate infrastructure and equipment, and progress was made in many training programs for teachers and students in specific projects. The progress and changes made in technical Education throughout the last decade consolidated the bases and conditions for the training of students who successfully incorporate themselves into the workforce and bring training closer to evolution of the Costa Rican labor market. According to data from the national Household Surveys (INEC: 2012) workers who graduate from technical schools earn when they start to work, an income that is 11.5% higher than graduates from academic schools.

However, there is still an evident need to improve the teaching of the technical language in English that allows the professionals in accounting to show and explain to

either their superiors or colleagues in the desired form the conduct of the communication and results of their performance when required.

The Accounting program must accomplish the objective of teaching to students how to interpret information about countable cycles and individual analysis of each balance sheet account. Implement work in the program, in accordance with the professionally established norms to ensure effectiveness, quality, and competitiveness. Apply functions of the administrative process in the company's management. Apply financial operations, the both simple and interest, discounts and tables of amortization. Develop small and medium companies as a new labor responsibility in the community context.

Apply the effective legal norm in accounting. Use basic tools of computer science such as operating system, text processors, spreadsheets, and countable packages. Give personal, economic, and social development, accounting to the standards of occupational and environmental health to assure the sustainability of the planet. Count cost of a company and value auditing and the internal control. Elaborate budgets and interpret statistical and accounting information in English.

In addition, it is imperative that students get a high quality level of technology knowledge applied to accounting, which facilitate them to interpret main elements related to the national and international legislation in Information Communication Technologies (ICTs). Use basic norms for entering texts, apply basic norms of work for the correct use of equipment, solve virus problems in the computer, use tools in the

managing operating system and graphic environment, use tools to handle different resources, apply basic functions of work processor in the elaboration of documents, determine characteristics and configuration of a slides presentation to generate such slides with basic elements as well as manipulate objects inside the slides file and create effects to presentations.

Accountants have to learn Administration and financial context, which includes enterprise administration, marketing, protocol and etiquette, professional ethics, financial mathematics, banking, commercial accounting, manufacturing management, legal accounting normative, accounting decisions tools, and vigorously English for communication.

1.3 Central Problem

There are many non-native English spoken professionals working in Costa Rica in accounting and finance, developing accounting processes and designing both internal and external management systems and controls. On the other hand, even though this is not an English-speaking country, the practice of this exact science in most of the companies, especially into the big number of multinational organizations handling their business here, is causing that Accountants' methods and approaches do not have an effective evolution, due to the lack of high proficiency level skills to communicate in English in a variety of situations with colleagues and business partners.

In despite of the Accountants know the accounting theory and try to reinforce their concepts with the changes that globalization demands, in addition to maintain their interest and enthusiasm, they need to learn more the language related to accounting as well as ways to achieve their goals in meetings, in presentations, on the telephone, or even when making small talk. It seems like the students of this career are not having and adequate extra listening practice, extra activities in their computers, getting enough useful phrases and technical vocabulary, and A-Z wordlist with all the key words that appear in English Accounting. They certainly need to emphasize phonetics in their education and many English writings to facilitate their knowledge when investigating new accounting procedures and facing technical conversations with their colleagues or partners.

1.4 School Characterization

1.4.1 New Hope educational complex background

New Hope educational center was founded in 1993, responding to one educator's dream, which had the confident purpose of satisfying the need of one area of Heredia, to provide a high quality academic bilingual education. The institution started its work with the levels of Pre-Kinder, Kinder, Preparatory, first and second grade of the Basic General education, in a building located in San Juan de Santa Bárbara de Heredia, with a population of 105 students and 17 teachers, only.

The institution had a dizzying growth, which created the necessity of acquiring additional land for its facilities, to be in accordance with both the new student population, but specially, the new educative needs. Throughout the years, the New Hope center

offers also all the primary and secondary academic levels. This growth has been kept since then, thanks to her founder, Mrs. Jeannette Cortes' vision, the efforts and responsibility of its students, the high academic level quality, the hard work performed by its teachers and administrative personnel, but above all, the strong support and trust from the students' parents, who have allowed this educational complex to become the center to the actual and future Costa Rican generations. New Hope took on another big challenge, to expand its educative offer to the technical modality. Thus is how, in year 2014, the new center named ColegioTécnico Profesional (CTP) CIT, located in La Asunción de Belén, Heredia, was inaugurated.

The CTP CIT is the first private high school that offers the technical modality in the Diversified Cycle in all the country. Any student with ninth level approved may have the opportunity to study either Accounting, Computer Science in Software Development or Electronics in Telecommunications. The main purpose of the CTP CIT is to prepare successful young people with values, knowledge, abilities and skills, with their goal of being inserted into the active labor effective force, longing to get a professional development of one university career, managers of their own companies.

1.4.2 Mission

The integral, humanistic, innovative and technologic formation in the mid technician levels, reasoned in the ethical, moral and business principles, that propitiate the excellence in the technical and professional formation, in an organization environment according to the cognitive, socio-affective, communicative and labor competences, per

the requirements of a specialized human resource in the industrial, commercial, and service sector, to venture with quality in an agile, dynamic and competitive labor market.

1.4.3 Vision

To be a leader and innovative educative center, self-management of the quality and relevance in the local and regional areas, utilizing the technology tool and the multiculturalism in the language diversity, according to the labor and professional demand that effectively create the possibility to improve the quality of life, in equality of opportunities for men and women, through a competitive educational offer, according to the business management.

1.4.4 Justification

CTP CIT is the pioneer on certifying the English excellence through its TOEIC tests and the application of the language methodology with specific purposes, technical English, according to the specialty. It also participates of agreements, trainings, national and international interchanges and alliances for the professional development of its students.

Labor contexts are simulated inside the classrooms using high technology practical applications equipment. It provides opportunities to generate productive and innovative projects, using material and supplies of quality. It facilitates coaching and mentor with an excellent qualified human sources involved in the commercial and industrial business. It works as catalyst of change with an enterprising attitude. This Institution also assumes

with responsibility and ethics the new challenges and trends of the local and transnational companies.

The students, who decide to matriculate the Diversified Cycle, Technician Modality, are creditor of two titles, once the student finishes satisfactorily the twelfth level:

Medium education bachelor and Medium Technician in the specialty matriculated.

During his/her, formation receives workshop trainings and seminars, as benefit to the specialty chosen, as well as the multilingual learning, which allows the student to project him/herself effectively, into the diverse articulation stages in a business level, through visits, pastimes and professional practices, among others.

To foment this, certain values, as responsibility, for the students is developed, for them to be honest when they perform their tasks, in an effective and competitive way, using the different technologic tools, projecting their innovation spirit, leadership, and venture in every field of their specialty career.

The student who finishes the career with successfully obtains the technical and humanistic formation to lead the organizations of the country. To foment the capacity of teamwork to maximize sources through motivation and assertive decisions, performing projects and analyzing joint venture possibilities. To be part of the teamwork of national and multinational companies, through the insertion in the labor market. To guarantee professional with academic excellence, using technologic tools and a language level highly competitive. To have a critical analysis of the economic and social environment, with moral and solid values in different sceneries. To be a change agent with visionary mentality in the processes of continuous improvement of a globally market. To develop

skills on the intelligent use of the information and communication as part of the *knowledge society* and the incorporations of the TIC'S into the business world.

1.4.5 Specialties

A) Accounting

This specialty trains the student in a variety of accounting areas like: Audit, Costs, and Finance; using specific software and all the technologic tool applications according to the requirements of the national and multinational companies, in order to develop an effective management in a globally business, but also according to the legal accounting norms for each process.

Tenth level

Academic area: Spanish, Mathematics, Social studies, Civic education, Physics, Specialized Technical English, Music, Religion, Physical education, Corporate work, and Business leadership.

Technologic area: Accounting, Technology applied to Accounting, Administrations and Financial context, and English for communication.

Eleventh level

Academic area: Spanish, Mathematics, Social studies, Civic education, Biology, Specialized Technical English, Psychology and Professional ethics, Music, Religion, Physical education, Corporate work and business management.

Technologic area: Accounting, Manufacturing Management, Accounting Legal Norms, and English for communication.

Twelfth level

Academic area: Spanish, Mathematics, Social studies, Civic education, Chemistry, Biology, Specialized Technical English, Psychology and Professional ethics, Music, Religion, Physical education, Corporate work, and Business management.

Technologic area: Accounting, Business Management, Accounting Decision Tools, and English for communication.

B) Software Development

This specialty trains the student in a variety of areas like Development of applications, Software engineer, Software support, System management, Advisory, and Development of systems.

Tenth level

Academic area: Spanish, Mathematics, Social studies, Civic education, Physics, Specialized Technical English, Music, Religion, Physical education, Business leadership corporate work.

Technologic area: Information and Communication Technologies, Programming, Computer Maintenance, and English for communication.

Eleventh level

Academic area: Spanish, Mathematics, Social studies, Civic education, Biology, Specialized Technical English, Psychology and Professional ethics, Music, Religion, Physical education, Corporate work and business management.

Technologic area: Programming, User graphic interfaces, and English for communication.

Twelfth level

Academic area: Spanish, Mathematics, Social studies, Civic education, Chemistry, Biology, Specialized Technical English, Psychology and Professional Ethics, Corporate work and business management.

Technologic area: Programming, Data Management, and English for communication.

C) Electronics in Telecommunications

This specialty trains the student in design, construction and maintenance of wire or wireless technology. This career includes data transmission of radio, television, mobile telephones, and internet. Besides, maintenance and repair of telecommunication of network equipment for corporate customers.

Tenth level

Academic area: Spanish, Mathematics, Social studies, Civic education, Physics, Specialized Technical English, Music, Religion, Physical education, Business leadership corporate work.

Technologic area: Electronic information systems, Electronic and electric fundamentals.

Eleventh level

Academic area: Spanish, Mathematics, Social studies, Civic education, Biology, Specialized Technical English, Psychology and Professional ethics, Music, Religion, Physical education, Corporate work and business management.

Technologic area: Technical drawing, analogic and digital electronics, Telecommunications, Technical English.

Twelfth level

Academic area: Spanish, Mathematics, Social studies, Civic education, Chemistry, Biology, Specialized Technical English, Psychology and Professional Ethics, Corporate work and business management.

Technologic area: Telecommunications, Technical English, and Digital electronics.

1.4.6 Services

A) Technology

CTP CIT counts with interactive boards in all its classrooms with internet access, which allows teaching an advanced technology development used by the students. In the other hand, the institution has an agreement with Editorial Santillana for the educators, students and parents to have access to all the books digitally. Every Pre-school, primary and Secondary area has its own informatics laboratory, equipped with one computer for each student.

B) Cybernetic rooms

Equipped and supervised rooms, where both the students and educators can freely work in their projects, access the online books, and perform their own investigations.

C) Technologic platform rooms

The technologic platform is a home-school communication tool utilized to send and receive messages, make queries, review grades, justify absences, virtual classrooms, schedules and topics, among others. Every beginning of the year the institution provides a password to all its community.

D) Science laboratory

Secondary classrooms have a laboratory for the study of the sciences (Biology, Chemistry, and Physics) that facilitates any experiment performance whenever the students decide to participate in science fairs.

E) Language department

It takes care of ensuring the good quality of the academic and foreign language levels taught in the institution; English, French, and Mandarin.

F) Green and Sport areas

They are used to the emotional and physical development of the students; sport festivals and different sport disciplines.

G) Student insurance

The student community is covered twenty-four hours daily, three hundred and sixty-five days every year; applies to death, partial or total disability, accident and expenses permanently.

H) Nursing

The service offered is immediate and personalized. Its specific objectives are to safe the physical integrity and health of all the students, their parents, educators and other administrative staff, while they are inside the institution.

I) Security

Every area in the Institution is separately located between them. The teaching and administrative personnel collaborate to take care of the students during the break times, as well as the class times. In addition to this, there is a twenty-four hours private security personnel service.

J) Uniforms

There are always two dates for selling to students the Institution uniforms. In any case, the students have to pay its cost.

K) Feeding

CTP CIT counts with three different service-feeding stations. The students have a variety of food options; fruits, ice creams, bakery and traditional food service. A new nutritional meal plan is being implemented to benefit the all the community within the Institution.

L) Spiritual guide

During the whole year, a catholic priest stays inside the institution, to provide spiritual support to either the students, educators or the administrative personnel.

M) Student interchange

Many student interchange with the United States take place every year, as well as the Space Camp, where the students from all the different levels may participate.

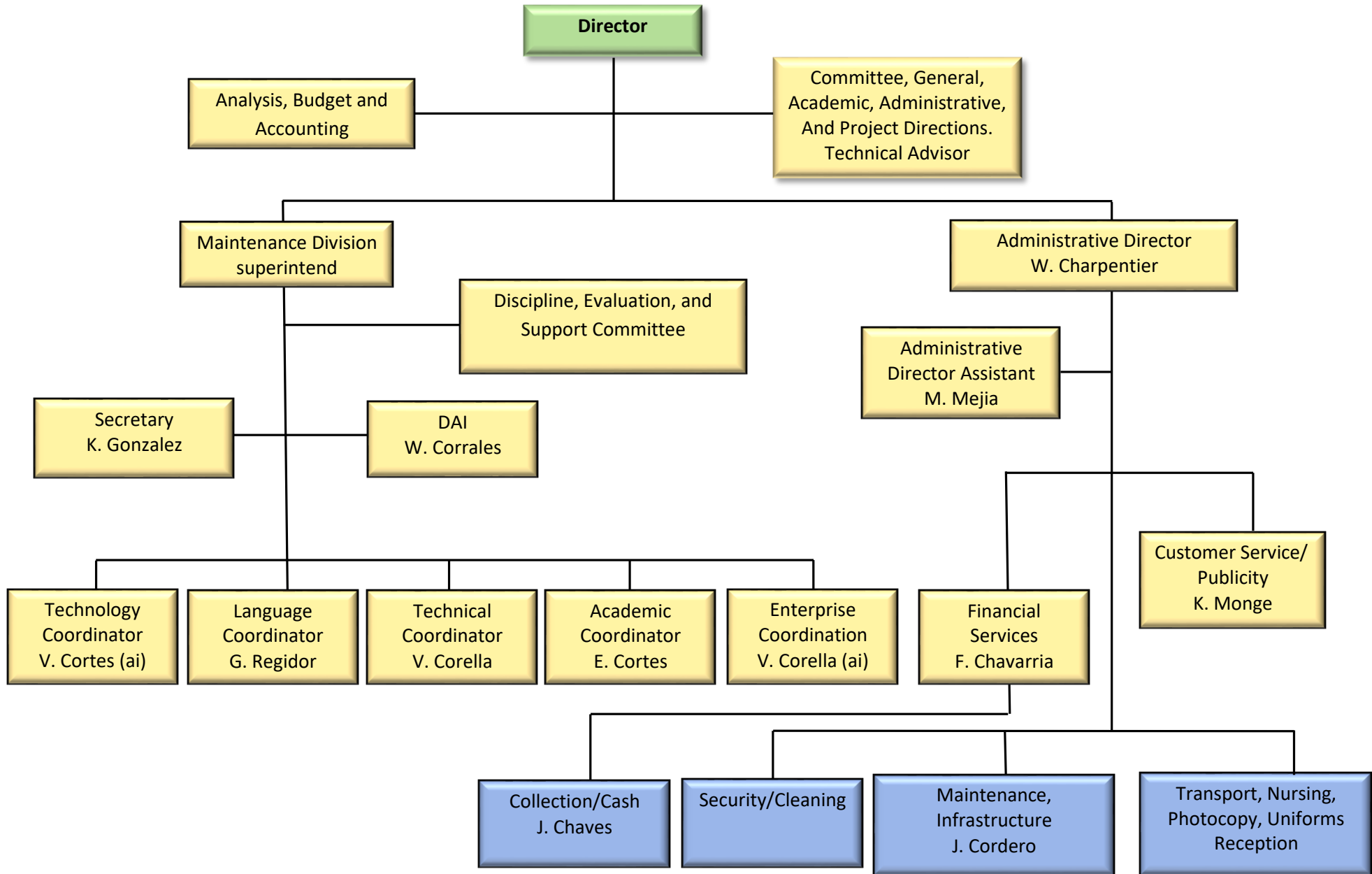
N) Institutional support

It is integrated by five psychologists and orientation professionals, with the goal of giving an adequate attention to the students.

O) Entertainment workshops

Students at CTP CIT count with a variety of extracurricular workshops, like football soccer, singing, guitar, chess, swimming, taekwondo, cheering, cooking, volleyball and basketball.

1.4.7 Organization chart



1.5 Research Objectives

1.5.1 General Objective

- Implement the development of a general pedagogical manual that becomes a handbook for the educator to teach in English the Basic Accounting Principles and Vocabulary to the students of twelfth level of the ColegioTecnico Professional CIT in the second quarter of the year 2017.

1.5.2 Specific Objectives

- Examine contents on knowledge the students have to develop pedagogical techniques.
- Analyze the competences abilities of both the students of twelfth technical level grade in high school and the teacher's ones.
- Assess didactic material to improve the technical accounting English knowledge for the twelfth level students, to improve their comprehension and handling of the accounting principles and vocabulary.
- Revise the methodology of the actual accounting principles and technical vocabulary for the twelfth level of the teaching accounting in English program.

1.6 Scopes and Limitations

1.6.1 Scopes

This research proposes to teach Technical English vocabulary to students taking an accounting career, for them to achieve a good handling of the basic principles and accounting vocabulary that give them a satisfactory training to be better professionals once they become part of the productive force of professionals in the country when they finish their twelfth level. Likewise, to improve their level of technical English to facilitate them to achieve their goals in meetings, in presentations, on the telephone or even when making small talk.

1.6.2 Limitations

1.6.2.1 Visiting the CTP

- The place where the research is developed has not been visited yet. This create a lack of many important and support materials to illustrate better many characteristics of the institution; its methodology, organization and other general aspects.
- The class is formed by seven students only, which does not allow collecting many thoughts as you can get from a group with ten to twenty students, for instance.
- A Sport Festival, the refreshment seminars to prepare the students for the high school academic and technical exams allow me to work with the class less time than what I would like to have them.

1.7 Hypothesis

Sampieri, Fernández and Baptista (2014) defined hypothesis as:

The hypothesis indicates what we are trying to prove and are defined as tentative explanations of the phenomenon investigated. They are derived from existing theory and should be made by way of propositions. In fact, they are provisional answers to research questions. (p.104)

The above means that hypothesis is tentative propositions very important in a research, since they need to exist to have something to investigate, as propositions about possible relationships between two or more variables.

A Handbook on the Basic Accounting principles and Vocabulary that includes the English Language in its Teaching Program for students of twelfth level of the ColegioTécnico Profesional CIT during the second term of the year:

- Increase the level of specialization of the students on their technical accounting language;
- Help the students to better interpret the countable cycles and individual analysis of each Profit & Lost and Balance sheet account;
- Encourage the students to growth their skills to communicate in English in a variety of situations with colleagues and business parties;
- Reinforce the students' concepts with the changes that actual globalization demands, increasing their possibilities of achieving their goals with more effectiveness results for all the parties related.

CHAPTER II

THEORETICAL FRAMEWORK

Introduction

Technical Education is a subsystem of the formal educative system. Its origin in Costa Rica is established in the Education Fundamental Law (translated from Spanish by the author) No. 2298, Art. 17, from November 22, 1958. It represents a formation alternative to those men and women who desire to be part of the labor force. It provides equity of opportunities in terms of equitable access and not discriminatory, since it offers a variety of specialties in the different Professional Technical High Schools into the country.

The increasing competition in the job market creates the necessity of having professionals better prepared. Higher quality in accounting performance is not the exception; therefore, its teaching has become an important endeavor for the education institutions in all the countries. In Costa Rica, particularly, as a non-native-spoken English country, to form professional accountants who speak English fluently and have a desirable knowledge of the accounting terms is a task that represents even a resilient challenge since the awareness for its students and professionals when performing and interacting on technical terms in English must be achieved with an excellent quality, to get the privilege of competing with other countries where such a language is their native or most common way of communication.

Teaching strategies have to be effective into the English learning process. Professors should go beyond of working on a book and asking their students to translate what they do not understand, but to provide the meaning of either words, phrases or concepts in English. A good technique allows the educator to make the students get their knowledge in the area they are studying. Different methods and approaches facilitate the teacher to perform excellent strategies to achieve the

teaching-learning process goals, for the students to get the biggest benefit of the teaching tool used; some may be the Natural Approach, Cooperative Learning, Total Physical Response, The Direct Method, and Audio-Lingual strategy.

Academicals English is offered in many public and private education centers in Costa Rica. However, there are few schools teaching technical careers in English only and not a single public high school that teaches Accounting in English. Indeed, the ColegioTécnico Profesional CIT is the first private technical institution in this country that offers, among other careers, Accounting in English. The challenge of teaching Accounting in English is higher, since the process itself of learning such economical science is very technical and so its vocabulary precise and specific. That is why the students have to master the basic accounting principles as well as a successful technical accounting vocabulary.

2.1 Objectives of a Didactic Accounting Unit

According to (Agudelo and Flores, 2000) “the designed and planned activities, have the purpose to achieve the objectives proposed in the planning” (P.67). One of the purpose of the didactic activities is to reinforce the action in the transverse axes, to determine the contents that are studied and strengthen the motivation in the students, since it make them to be involved in the proposed activities. The Accounting program created by the CIT, a very qualified and complete Accounting Teaching Program in English must ensure students, as future professionals, to get the level of excellence in their education. The program of the specialization may be divided by subject areas, in order to teach the students to:

- Interpret information about countable cycle and individual analysis of each balance sheet account;
- Implement work in the program, in accordance with the professionally established norms to ensure effectiveness, quality and competitiveness;
- Apply functions of the administrative process in the company's management;
- Apply financial operations, the simple interest, compound interest, discounts, annuities and tables of amortization;
- Develop small and medium companies as a new labor possibility in the community context;
- Apply the effective legal norm in accounting;
- Use basic tools of computer science such as operating system, text processors, spreadsheets, and countable packages;
- Give personal, economic and social development, according to the standards of occupational and environmental health to assure the sustainability of the planet;
- Count cost of a company and value auditing and the internal control. Elaborate budgets and interpret statistical information in English.

2.1.1 Subject areas

The teaching-learning strategies and techniques should be handled according to the grade level that student is taking. A systematic teaching process of trying to transmit such knowledge might be establishing the following areas:

2.1.1.1 ENGLISH FOR COMMUNICATION

It is extremely important that students succeed when coursing English for communications, since that is probably the most important tool in their whole career, which allows them to be good professionals and communicators. That is why there must be a cognitive target and a linguistic achievement for the different study blocks in the following areas:

- Study block: Building personal interaction at the company.

Cognitive target: Exchanging information about personal interaction at the company, ways of interacting, meeting people, ethics, personal skills, and cultural aspects.

Linguistic achievement

- Understanding simple familiar phrases and short statements.
- Predict meaning with context;
- Asking and respond to questions in clearly defined situations;
- Expressing personal responses, likes, dislikes and feelings;
- Reading personal information forms and letters;
- Writing about occupations;
- Completing forms;
- Writing the students name and address on an envelope.

- Study block: Daily life activities.

Cognitive target: Interpret and communicate information about daily activities at home, school and job. Daily routines.

Linguistic achievement:

- Writing about occupations;
- Completing forms;
- Writing the student name and address on an envelope;
- Describing personal schedules;
- Talking about daily routines;
- Welcoming a new partner;
- Making appointments for personal business;
- Reading personal stories;
- Predicting the content of a story from the title;
- Creating titles for compositions;
- Writing about daily routines.

- Study block: Working conditions and success at work.

Cognitive target: Interpret and communicate information about someone's job, working tasks, and job positions, responsibilities.

Linguistic achievement

- Describing someone's job;
- Expressing opinions about work and respond to job interview questions;

- Asking and answer about job positions and responsibilities;
- Reporting completed and uncompleted tasks;
- Scanning a form to find specific information;
- Reading and interpret a job application;
- Reading a magazine article;
- Writing a paragraph describing a job he/she would like to have;
- Filling out a job application.

- Study Block: Describing a company furniture, equipment and tools.

Cognitive target: Interpret and communicate information about company furniture, equipment and tools.

Linguistic achievement

- Asking for and give information on companies and products, furniture;
- Communicating messages with little or no difficulty about equipment and tools;
- Expressing and seek ideas and opinions about a company;
- Reading and interpret companies' descriptions;
- Writing lists of equipment and tools from different companies.

- Study block: Talking about plans, personal and educational goals

Cognitive target: Exchanging information about leisure activities, holidays and special occasions. Planning educational and personal goals.

Linguistic achievement

- Describing leisure activities;
- Talking about holiday celebrations;
- Describing the steps to fill out college application, student loans and financial aid;
- Stating personal goals;
- Reading a personal letter;
- Reading a news article about people's plans;
- Listing possible weekend activities and organizing a writing by using a chart.

- Study block: Communicating effectively and giving presentations

Cognitive target: Interpret and communicate information about daily activities at home, school and job. Daily routines.

Linguistic achievement

- Solving problems by phone and making telephone arrangements;
- Taking messages effectively from recorder announcements;
- Describing what makes a good communicator;
- Evaluating the effects of stress factors and gets advice on presenting;
- Avoiding misunderstandings based on the cultural background;
- Describing the facts that affect the success of a presentation.

- Study Block: Raising economic success.

Cognitive target: Using appropriate language for comparing goods, discussing advertisements, describing products and preferences.

Linguistics achievement

- Discussing about advertisements from different means of communications;
- Talking to a salesclerk about a faulty appliance;
- Comparing goods and services;
- Explaining the reasons why I like a product;
- Describing product characteristics by contrasting and comparing different goods or services;
- Discussing every day risk and risk in business;
- Describing the different ways of raising money;
- Developing reading skills by reading a formal letter of complaint, job ads from newspaper or magazines;
- Expanding writing skills by writing a formal letter of complaint, or by completing a product comparison chart and by writing an advertisement.

- Study Block: Safe work.

Cognitive target: Exchanging information about safe and unsafe driving, accidents and job benefits.

Linguistic achievement

- Giving reasons for being late at work, school or meeting;
- Identifying different signs and prevention procedures;
- Describing consequences of accidents and prevention procedures at work;
- Identifying special clothes and equipment used at work;
- Reading stories about accidents at work and prevention measures;
- Describing the advantages of working in a company;

- Study Block: Introductions in the Business Activities.

Cognitive target: Interpret and communicate information about business activities.

Linguistic achievement

- Comparing the increasing profitability of department stores in our country.

- Discussing conditions for starting new business in public and private sector companies;

- Making predictions about products of services of the future;

- Reading about the development of industries;

- Providing advice for people who are starting new business by writing a letter.

- Study block: Regulations, rules and advice.

Cognitive target: Interpret and communicate information about workplace rules and following them.

Linguistic achievement

- Discussing situations when foreign business people make a “cultural mistake”;

- Talking to a manager about not following rules by performing a – conversation;

- Comparing company’s regulations and giving advice;

- Learning about dress code in the country;

- Writing employee dress-code rules to be applied in a company.

- Study block: Complains and solving problems.

Cognitive target: Exchanging information about making complains, apologizing and solving problems.

Linguistic achievement

- Learning how to deal with a complaint by voice mail and automated telephone information;
- Apologizing when it is required;
- Solving problems at the office;
- Dealing with problems, client complains and giving apologizes;
- Comprehending the usage of items in a first-aid kit;
- Writing about solutions to a problem at work or school.

- Study block: Following instructions from manuals and catalogs.

Cognitive target: Interpret and communicate information about technical vocabulary related to manuals and catalogue instructions.

Linguistic achievement

- Understanding or using appropriate language for informational purposes;
- Comparing equipment used in a job taken from different catalogues;
- Identifying different equipment and components in catalogues used in a specific field of study;
- Interpreting written instructions from a technical manual in a specific field of study.

- Study block: Making telephone arrangements.

Cognitive target: Exchanging information about telephone calls and arrangements.

Linguistic achievement

- Exchanging information in telephone conversations;
- Expressing fluently to leave and take messages;
- Making an appointment by telephone;
- Comparing the different ways of communication people use in one culture such as expressions or gestures that people from another culture might not understand;
- Writing a paragraph about how culture affects business life.

- Study block: Entertainment

Cognitive target: Demonstrate ability to work cooperatively with others.

Linguistic achievement

- Entertaining guests and promotes leisure activities;
- Listening to information about TV schedules;
- Discussing about corporate entertaining;
- Reading a journal about a trip on magazine descriptions;
- Organizing a conference at another country including a variety of aspects.

- Study block: Day to Day work

Cognitive target: Exchanging information about day-to-day work.

Linguistic achievement

- Asking and giving information about working routines;
- Describing items and conditions of the job and daily routines;
- Expressing likes and dislikes of daily life;
- Reading an advertisement about a new product;
- Writing a plan to improve safety at home.

- Study block: Customer service

Cognitive target: Interpret and communicate information about customer service.

Linguistic achievement

- Understanding specifications about the elements of effective telephone communications;
- Applying techniques to improve effectiveness as a listener;
- Defining the importance of proper telephone techniques in providing excellent service to customers;
- Understanding details from texts, passages and others;
- Stating the importance of attitude and creativity in providing high quality custom service.

- Study block: Stand for excellence

Cognitive target: Exchanging information ability to work cooperatively with others as a member of a team.

Linguistic achievement

- Listening to a conversation between an employer and an employee and between coworkers;
- Expressing encouragement when talking about programs and courses;

- Reading and discussing about job skills;
- Organizing information regarding options between job benefits and personal qualities.

- Study block: Travel

Cognitive target: Interpret and communicate information about travelling.

Linguistic achievement

- Listening to statements about a map in order to get to any specific place;
- Explaining leisure and entertainment possibilities to a visitor;
- Discussing about weather concerns when travelling;
- Reading a map from another country to find out cities and places;
- Reading about environmental issues to take into account to visit a foreign country;
- Revising a business plan to propose an international company;
- Developing writing skills making, accepting or declining an offer.

- Study block: Astounding future career

Cognitive target: Interpret and communicate information about applying for a job or transferring skills learned in one job situation to another.

Linguistic achievement

- Listening to a discussion between two managers;
- Discussing community problems and solutions by interviewing classmates;
- Talking about life in a city and contrasting it with life in the countryside;

- Comparing and contrast the lives and goals of people regarding working conditions;
- Developing consciousness about skills, achievements and awards.

2.1.1.2 ACCOUNTING

Introduction to accounting

During the first grade of the curricular map, the students should be able to explain the theoretical fundamentals of the accounting, identify the General Accepted Accounting Principles, explain the basic elements of the accounting equation for its treatment in a bookkeeping system and recognize the legal accounting books the tributary law requires to use.

Accounting cycle of a service company

Distinguish the accounts that shape the items of the financial statements, input the company transactions in the diary book, apply the adequate procedures to transfer the records from the Diary to the Ledger book, make the balances and financial statements in the inventory and balances book, apply the related tributary legislation, explain the related International Financial Information Norms (NICS).

Accounting cycle of a commercial company

Input the commercial transactions in the Diary book apply the adequate procedures to transfer the records from the Diary to the Ledger book, elaborate adjustment journal entries to update inputs make the balances and financial statements, apply the related tributary legislation.

Accounting systems

Explain the general structure of the accounting systems, elaborate accounting systems applied to either commercial or service corporation and apply the business knowledge to the company.

Accounting system for agricultural and touristic enterprises

Prepare manual and digital countable systems for agricultural exploitation and touristic activities. Use the electronic spreadsheet 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.

Accounting for cash control

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.

Cash Flow and currency exchange in the financial position with zero base

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 spreadsheet 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.

Accounting for control accounts receivable and payable

Analyze accounts to charge, register, pay, valuation and presentation in financial statements in accordance with standards. Register documents to pay and payable mortgages for short and long term. Use a spreadsheet and specific accounting software to control accounts to charge and documents to pay.

Accounting for inventory control

Register the inventory considering valuation and presentation in financial statements in accordance with standards. Determine causes by which an inventory must be adjusted. Apply electronic program or specific software on inventory management.

Accounting control for negotiable title

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 specific software in accounting in negotiable titles.

Accounting control for deferred assets

Analyze deferred assets, its register, valuation and presentation in financial statements in accordance with standards. Use a spreadsheet or an accounting program to register and control of deferred assets.

Accounting control for intangible assets

Register intangible assets, valuation, amortization, and presentation of the financial statements in accordance with standards. Use spreadsheets or an accounting program to register and control intangible assets.

Accounting control for property, place and equipment

Register transactions with assets, property, place and equipment; as well as, the presentation of general balance in a company in accordance with standards. Register transactions related to natural resource assets and their presentation in financial statements in accordance with standards. Use a spreadsheet or specific accounting program for registering and control of property, plant and equipment. Register liabilities and deferred contingents, valuation, estimation and presentation in financial statements in accordance with standards. Apply spreadsheet or an accounting program to register and control the contingent and deferred liabilities.

Accounting control for owner's equity (patrimony)

Register different patrimonial accounts in accordance with the standards. Elaborate countable registers according to patrimony. Register countable actions, elaborate a patrimony and explain different aspects about a stock corporation. Solve cases in a bankruptcy in a company.

Accounting control of cooperatives enterprises and solidarity unions

Determine important aspects and prepare accounting registries for cooperatives. Apply aspects on the nature of the savings and solidarity unions and accounting of contributions, reserves, distributions and withdrawals. Use the electronic spreadsheet or an accounting program to record and control of the cooperative 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.

Working capital and exchange state 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. Apply skills, abilities and knowledge acquired in reference to working capital.

Leasing contract

Use registers for leasing contracts on operations and capital for individuals that intervene in the contract pursuant in the legal scheme in effect.

Financial integrated analysis

Analysis of a company based on the examination of financial statements.

Entrepreneurial Didactic Management

Identify elements that constitute the practice company service (virtual firm). Apply equipment and other tools, as well as, promote educational experiences in the practice company.

2.1.1.3 ADMINISTRATION AND FINANCIAL CONTEXT

Enterprise communication

Explain origin and evolution of basic administration for management development, functions of the administrative process as a contribution to the consolidation of a modern company, new theories used to manage the modern organizations, elaborate administrative plans depending on a situation given in companies, describe stages for

resulting human resources in the company, and organize that to achieve better productivity in the company.

Marketing

Know the role that marketing plays in a company, recognize components of a marketing plan, and determine the operation of national and international markets.

Protocol and etiquette

Apply norms of the company protocol.

Professional ethics

Value professional ethics in accounting profession.

Financial mathematics

Learn the application of mathematical formulas to solve financial operations, components of the simple interest formula, discounts to solve mercantile operations, components of the compound interest to solve financial situations, the formulas for ordinary annuities to solve commercial operations, components of depreciation and repayment (amortization) to solve situations.

Commercial documents

Elaborate commercial documents of common use; as well as, securities. Create payrolls for the companies; demonstrate mastery in administration and organization of documents and securities.

Banking

Explain antecedents and elements that make up national banking system and the operation of the National Stock market. In addition, interpret the importance of financing in a company.

2.1.1.4 MANUFACTURING MANAGEMENT

Microeconomics

Identify basic aspects about globalization and its influence on the economy of a country. Distinguish aspects of microeconomics studies. Apply aspects related to supply and demand. Recognize concepts related to microeconomics. Classify quality certificates (ISO) according to the product or services. Explain reasons why a company could get a worldwide international standard.

Context and organization small and medium enterprise

Locate a micro and medium company in a globalization context. Enumerate basic elements of the administration, explain the function of marketing and finances, and identify characteristics of a leader in the context of SME's.

Introduction to costs

Define technical vocabulary related to costs, financial and administrative accounting. Schematize the organization of a small company or a production workshop. Classify costs in a company. Apply cost elements of a product in production processes. Apply accounting standards in financial information for each element of cost. Determine a total cost, unitary and sale price.

Inventory management

Apply administrative control in income merchandise. Determine administrative costs in an inventory in a company. Explain the importance of administrative inventory system that come up as a need in a company as in delay time, line, locations, suppliers and storage of raw material.

Specific cost orders

Apply control documentation and cost register in the determination of total and unitary costs of a production order. Elaborate cost sheets for specific orders that allow obtaining the total and unitary costs of the order. Elaborate departmentalization charts map that allow estimating indirect costs, as well as, 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.

Variation in cost elements

Explain causes of variation of cost element for making decisions. Calculate three elements of cost variation.

Continuous departmental process costs

Explain the introduction of costs for processes. Elaborate reports for controlling process costs. Apply techniques and procedures in the resolution process of cost practices with specific products and sub products.

2.1.1.5 LEGAL ACCOUNTING NORMATIVE

Laws related to accounting

Recognize the reaches of the laws related to accounting. Elaborate a bidding poster.

Mercantile legislation

Recognize the fundamental elements of the mercantile legislation. Identify the characteristics of the mercantile entities. Determine the legal characteristics of cooperatives and solidarism associations. Explain the role of the auxiliary of commerce in the development of a country.

Custom legislation

Describe the technical vocabulary related to custom legislation. Recognize the custom regimes that the merchandised are subjected to calculate the costs of an import.

Labor legislation

Explain the importance of the labor right for the private sector. Recognize the elements of the job contracts. Calculate the different payment modalities for each shift. Determine the obligations and prohibitions to employers and employees related to the social security and work law. Explain the Employee Protection Law and reforms to the work law. Determine the causes that give rise to the employment termination relationship. Calculate the termination severance with and without company responsibility. Calculate the thirteen-month and vacation payment. Determine the tax rent for both the employee and the employer. Calculate the wage waiver.

Tributary (IRS) legislation

Explain the organization and tasks of the tributary administration and its components. Utilize the tributary justice. Apply the sales and real states tax law. Apply the income tax and the electronic declarations system (EDDIE).

2.1.1.6 BUSINESS MANAGEMENT

Quality in customer services

Apply techniques that maximize effectiveness in receiving and handling routing calls.

Hours to say hello

Provide excellent service and competitive edge to the organization.

Call screening and probing

Apply techniques for improving effectiveness as a listener.

Call transfer and holding hours

Apply proper telephone techniques in providing excellent service to customers.

Handing complaint callers

Solve handling complain callers by providing excellent service.

How do your customers picture you?

Recognize positive phrases and others that should be avoided on the telephone.

Delivering coaching, receiving and giving

Apply the four steps model for effective coaching: set the goals, develop an action plan, ways to overcome obstacles, and asses your progress.

Hearing is not listening

Recognize effective strategies or techniques for avoiding errors on the job.

Telephone courtesy

Develop effective telephone communication and state the courteous techniques.

What is wrong with the picture?

Identify oral techniques about what is wrong with this picture.

We are customers to each other

Recognize between the companies' integral telephone techniques and custom service.

Deal with the foreign accent

Apply at least one effective alternative technique for avoiding mistakes.

Escape from voice mail jail

Practice six techniques on how to leave an effective voice mail message.

Telesales tips quality customer services using the telesales tips from A to Z.

Occupational Health

Analyze aspects related to occupational health. Deduce the importance of safety in accident prevention. Apply safety norms and hygiene to protect environment and people health. Apply norms of safety in different activities; analyze cause and effect of accident causes to prevent accidents; as well as, method to prevent them at workplaces. Distinguish types of agents that people are exposed in workplaces related to this field.

Analyze psychological and physical aspects related to the workload. Examine electrical risk related to working with computers. Investigate different regulations related to occupational health.

Auditing

Describe basic aspects that form part of the norms of auditing process and of the auditor. Apply concepts of ethical and norms of auditing to resolve the exercises. Describe specialties and types of findings.

Internal control

Identify basic characteristics of understanding the business. Recognize different types of risks and controls. Describe objectives of internal control, recognize principles and recognize measures to achieve it in the real and nominal accounts of the company. Identify limitations to the internal control structure and identify elements to evaluate it in the accounts of the company. Recognize documents used in the evaluation process of the internal control system.

Budget

Explain the strategic plan and its main aspects. Prepare and financial plan; as well as, a process of management and the procedure and budgetary system within the planning control and control process profits. Prepare a sale, a production, a material and a direct labor, an indirect manufacturing cost, and an operating and expenses budget. Interpret the projected profit and loss statement as means to control the planning process of profits.

Statistics

Determine the role that plays statistics in financial area. Identify sources of information and the data collection techniques. Explain phases of statistical investigation. Calculate measures of central tendency for grouped and non-grouped data. Prepare frequency distribution with its graphic representation and statistical charts and graphs to represent data for the accounting area.

2.1.1.7 TECHNOLOGY APPLIED TO ACCOUNTING

Computer basis

Interpret main elements related to the national and international legislation in Information Communication Technologies (ICTs) and use basic norms for entering texts.

Software application

Apply basic norms of work for the correct use of equipment, solve virus problems in the computer, use tools in the managing operating system and graphic environment, use tools to handle different resources, apply basic functions of word processor in the elaboration of documents, use tools in a spreadsheet for elaborating documents, determine characteristics and configuration of a slides presentation, generate slides with basic elements, manipulate objects inside the slides file, and create special effects to presentations.

Website design

Use applications related to the use of internet and the services for searching and accessing information, distinguish basic elements related to design web pages,

demonstrate norms for designing and creating websites on internet, and design web pages to publish information in internet based on technical norms.

Specialized information systems

Identify concepts, characteristics and applications of information systems, and distinguish elements of the working environment based on the specialized information systems.

Connectivity

Identify characteristics and requirements for the operation of different mobile devices, recognize options for equipment or mobile devices connectivity, and carry out connection and installation of mobile and computer equipment.

CHAPTER III

METHODOLOGICAL FRAMEWORK

3.1 Characteristics of Investigation

3.1.1 Aim of the Research

Programs in technical and professional communication have recently grown in enrollment as the demand among employers for formally prepared technical writers and editors. In response, scholarly treatments of the subject and the teaching of technical topics are also burgeoning. Although many theoretical and disciplinary perspectives can potentially inform technical communication teaching, administration, and curriculum development, the actual influences on the field's canonical texts have traditionally come from a rather limited range of disciplines. *Innovative Approaches to Teaching Technical Communication* brings together a wide range of scholars/teachers to expand the existing standard.

Acquisition of the language plays an exceptionally important role in the future professional performance, since the learning of the principles of the technical career by itself, may not be appropriately communicated to others due to lack of knowledge and ability in the fluency when writing and speaking English.

Through the communicative approach, where the teacher makes use of real-life situations that need communication, students might get excellent inputs to develop the four principal language skills; listening, reading, writing, and speaking; applied these talents to improve both the academic and technical language as well. This approach can leave students in suspense as to the outcome of a class exercise, which vary according to their reactions and responses; real-life simulations change from day to day. Student's motivation to learn comes from their desire to communicate in meaningful ways about meaningful topics.

Margie S. Berns, an expert in the field of communicative language teaching, writes in explaining Firth's view that "language is interactive; it is interpersonal activity and has a clear relationship with society. In this light, language study has to look at the use (function) of language in context, both its linguistic context (what is uttered before and after a given piece of discourse) and its social, or situational context (who is speaking, what their social roles are, why they have come together to speak)" (Berns, 1984, p.5).

This research is theoretical, since it is based on proposing a Didactic Unit on the Basic Accounting Principles and vocabulary to include the English language in its teaching program to students of twelfth level of a technical institution. It seeks to provide an optimal level of linguistics and grammatical English knowledge to those students, who expect to accomplish with success their three-year technical learning process in the accounting career, in order to graduate as Technical Accountant with a professional profile that allows them to have the technical and humanistic formation to lead with effectiveness the organizations in the productive development of the country. In addition, develop their intelligent, use of abilities, as part of the society of communication in the business world.

3.2 Timeframe of Application of the Research

This research shows a transversal approach, since it refers to a specific timeline.

3.3 Framework of the Research

The framework of this research is microsocial, since it is addressed, to students in twelfth level of high school only.

3.4 Type of the Research

This is a field research that tries to identify students of twelfth level in technical education ability, to get new models of English technical language acquiring its basic principles and technical accounting vocabulary, taught in such a foreign language.

3.5 Characters of the Research

This research fits the descriptive character; this means; it makes reflections on characteristics about the particularity studied with this specific population. It is exploratory, since it embraces a way of learning that has not been deeply studied in education centers before. It also accomplishes the correlational meticulousness when relate many factors to know the influence between them. Finally, it is a retrospective research due to the study of an actual singularity with its attributions to the present time.

3.6 Nature of the Research

It is qualitative, since it analyzes how the students get improvement of the linguistic and grammatical competences, among a better understanding of anything related to accounting basic principles and technical vocabulary, collecting data through open interviews, interventions, discourse analysis, etc.

3.7 Subjects and Information Sources

3.7.1 Subjects

This research requires knowing the design of a handbook on the basic accounting principles and technical vocabulary to include the English language in its teaching

process, so its subject is one of the teachers of twelfth level. The context is the Colegio Técnico Profesional CIT, located in San Antonio de Belén de Heredia.

Regarding the sample, it is necessary to take a small group of individuals that represents the larger population of students of Accounting in English, who truly represents the population in question, for the researcher to take their results and generalize them to the larger group. Therefore, the sample is non-probabilistic, since involves selecting participants using a method that do not give every individual in a population an equal chance of being chosen, but using the convenience sampling, because the population chosen is convenient and available.

3.7.2 Sources

3.7.2.1 Primary sources

The primary sources allow researchers to get as close as possible to original ideas, events, and empirical research as conceivable. For evaluations, data are not pre-existing and are collected by the evaluator using methods such as observations, surveys or interviews. It can be more time-consuming, but it enables the researcher to collect data that is specific to its purpose. In this investigation, they are researching from other authors who have already studied the teaching methodology of Accounting in English language for teachers who have taught that technical career.

3.7.2.2 Secondary sources

Secondary sources, analyze, review, or summarize information in primary sources or other secondary resources. Moreover, secondary resources often rely on other secondary sources and standard disciplinary methods to reach results, and they provide

the principle sources of analysis about primary sources. This source, include information retrieved through pre-existing articles, Internet or Library searches. It could also be an examination of existing records and data within the program such as publications and training materials, financial records, student/client data, and performance reviews of staff, etc.

The secondary sources offer to the author the opportunity of reviewing any and all secondary data available from his/her project before collecting primary data, as well as telling what questions still need to be addressed and what data should collect him/herself. In fact, for this research some secondary resources to be used are books, newspapers, magazines, technical dictionaries, technical tests, handbooks, communicative exercises, thesis, and journal reviews.

3.7.2.3 Tertiary sources

Tertiary sources provide overviews of topics by synthesizing gathered from other resources. They often provide data in a convenient form or provide information with context by which to interpret it.

The sources consulted as of now in this research are: Accounting; business review book, Accounting and Accounting Decision Tools Tests for 1st semester 2017, The Communicative Approach in English as a Foreign Language Teaching book, Learning Methods in Accounting Education –an empirical research-, Essential Linguistics book, English for Accounting book, Diccionario de Términos Contables, Challenges and Possibilities of technical Education in Costa Rica –preablog, and Complejo Educativo New Hope (CTP) web publications.

3.8 Techniques and Instruments

There is a variety of techniques to use when gathering primary data. Interviews, Questionnaires and Surveys, Observations, Focus Groups, Ethnographies, Oral History, Case Studies, Documents, and Records are some of the most common data collection techniques.

In this project, the research instruments used were the non-participant observation, hypothetical cases and exercises, checklist and the questionnaire.

3.8.1 Nonparticipant Observation

It is the first technique with the aim of getting data that help to identify and motivate interaction between the teacher and the students when the process of teaching/learning English as a foreign language takes place. It encourages the teacher to also use a checklist to analyze how the students get knowledge from the different interventions or any other technique is being developed during class.

Nonparticipant observation is a data collection method used extensively in case study research in which the researcher enters a social system to observe events, activities, and interactions with the aim of gaining a direct understanding of a phenomenon. Some observations are carried out without the researcher participating. There are several reasons the researcher might choose to do this, one because it eliminates the risk that people are affected by the presence of a researcher, or it could be that the groups might be unwilling to cooperate in research if you participate in the experiment.

This data collection method reduces the level of interaction between the researcher and the participants; thus, the risk of the Hawthorne effect can also be reduced. It is also easier to record information and observation if the researcher is not participating.

3.8.2 Participation

Brainstorming, socio-dramas, playful workshops, plot stories, listening, reading, speaking, and writing compositions in English, using academic and technical accounting language seen in class, are performed to know the level of comprehension of the different didactic material the students get during the course.

Hypothetical cases and exercises are run for the students to do practices, engaging the basic accounting principles and acquiring as much technical knowledge as possible to solve problems and communicate them to their colleagues. This gathers information about combining perspectives and opinions. Responses are often coded into categories and analyzed thematically.

3.8.3 Questionnaire

It is one of the principal research tool for discovering people's thoughts, experience, attitudes and orientations to future action. Social scientists and researchers have been using questionnaires systematically for about three quarters of a century, since market research, opinion polling and survey research became a feature in both US and UK society in the 1920s and 30s (Bulmer, 2004). A questionnaire is a technique to collect data where responses can be analyzed with quantitative methods by assigning numerical values to Likert-type scales and its results are generally easier (than qualitative techniques) to compare and analyze. In survey research, a questionnaire is

an instrument that is comprised of a set of questions to be asked to the participants of the survey. Questionnaires usually ask questions that elicit ideas and behaviors, preferences, traits, attitudes and facts.

3.8.3.1 Types of questionnaires

Structure questionnaire; which has definite and concrete questions. It is prepared well in advance, initiates a formal inquiry, supplements and check the data, previously accumulated, and it is used in studies of the economics and the social problems, administrative policies and changes, etc.

Unstructured questionnaire; which is used at the time of the interview. It acts as the guide for the interviewer, very flexible in working, and used in studies related to the group of families or those relating to the personal experiences, beliefs, etc.

3.8.3.2 Design of questionnaires

A questionnaire can also be divided as the follows depending on the nature of the questions therein:

Open-ended questionnaire: Its respondent is free to express his views and the ideas. It is used in making intensive studies of the limited number of the cases. Merely and an issue is raised by such a questionnaire. Do not provide any structural for the respondent's reply, and the questions and their order are pre-determined by the nature.

Close-ended questionnaire: Its responses are limited to the stated alternatives, which one of them is very simply YES or NO. The respondent cannot express his own judgement.

Mixed questionnaire: Its questions are both close and open ended. It is used in the field of social research.

CHAPTER IV

DATA ANALYSIS AND INTERPRETATION

4.1 Data Analysis and Interpretation

Every accounting teacher should search the best way of teaching accounting. However, it is not easy; the professional has to work very hard, be proactive and creative, in order to goal his students finish the career well prepared to start working outside. This chapter describes the analysis of the research questions that guided the study followed by a discussion of the investigation findings, and it offers an interpretation of its results. The study strains to identify and analyze the necessity of proposing a didactic unit on the basic accounting principles and vocabulary to include the English language in its teaching program for students of the twelfth level of the CTP CTI, developing effective learning approaches that allow their students to assimilate a higher proficiency level skill to communicate in English with colleagues in a variety of situations that they could face during his/her personal and professional life.

4.1.1 Phase #1: Questionnaire

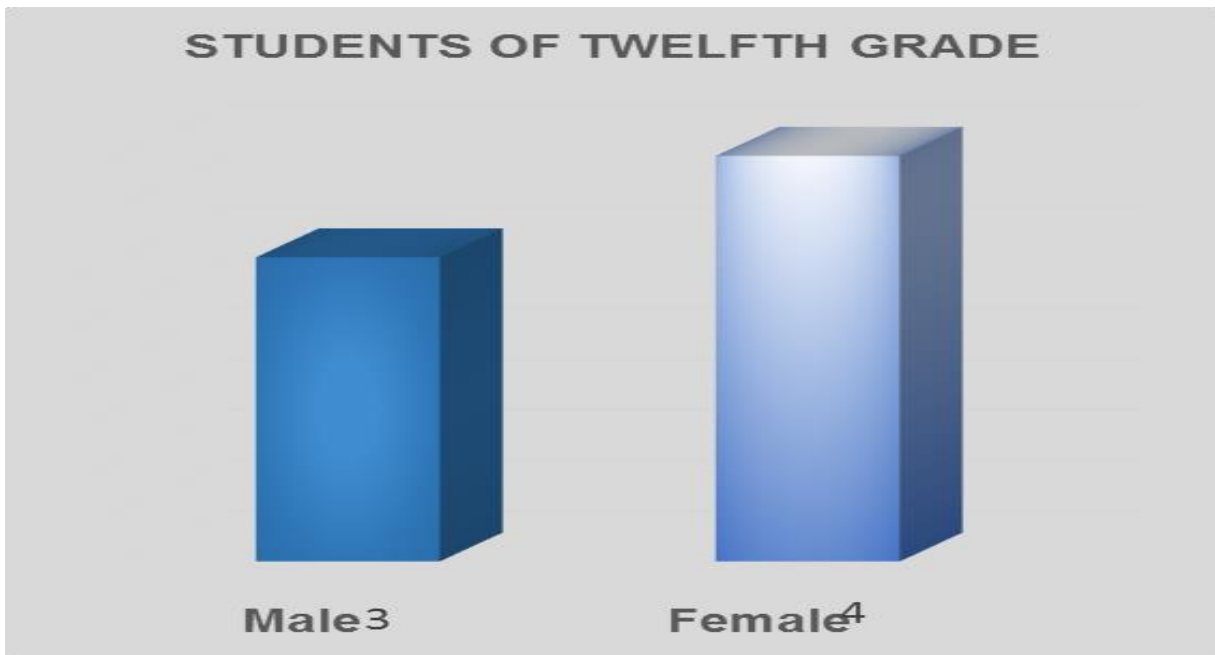
One type of questionnaire was the instrument addressed and applied to the accounting professor and a different type of it was applied to the students of the accounting class. Descriptive statistical analysis was used to identify the frequencies and percentages to answer all of the questions in the questionnaires by both the professor and the students as well. A first section collects information on personal profiles of the responders with variables as age, gender, methodology used by the teacher, students' expectations, and opinions from the students on the factors that generate more difficulties for them in the English Accounting class, and familiarity the students may have with the meaning of accounting abbreviations in English.

GRAPHICS ON TEACHER'S SURVEY

4.1.1.1 Characteristics of the Group

I assisted the classroom section 12-1; students of twelfth level in the Accounting career at CTP CTI, which is the only grade at that level during this school year in this Center. It is composed for seven students: four girls and three boys. All seven students have a basic level of English, with acceptable listening, speaking, writing, and reading skills. They are able to express simple ideas and answer modest questions in English, according to the subject studied in every lesson.

Graphic No. 1: GENDER



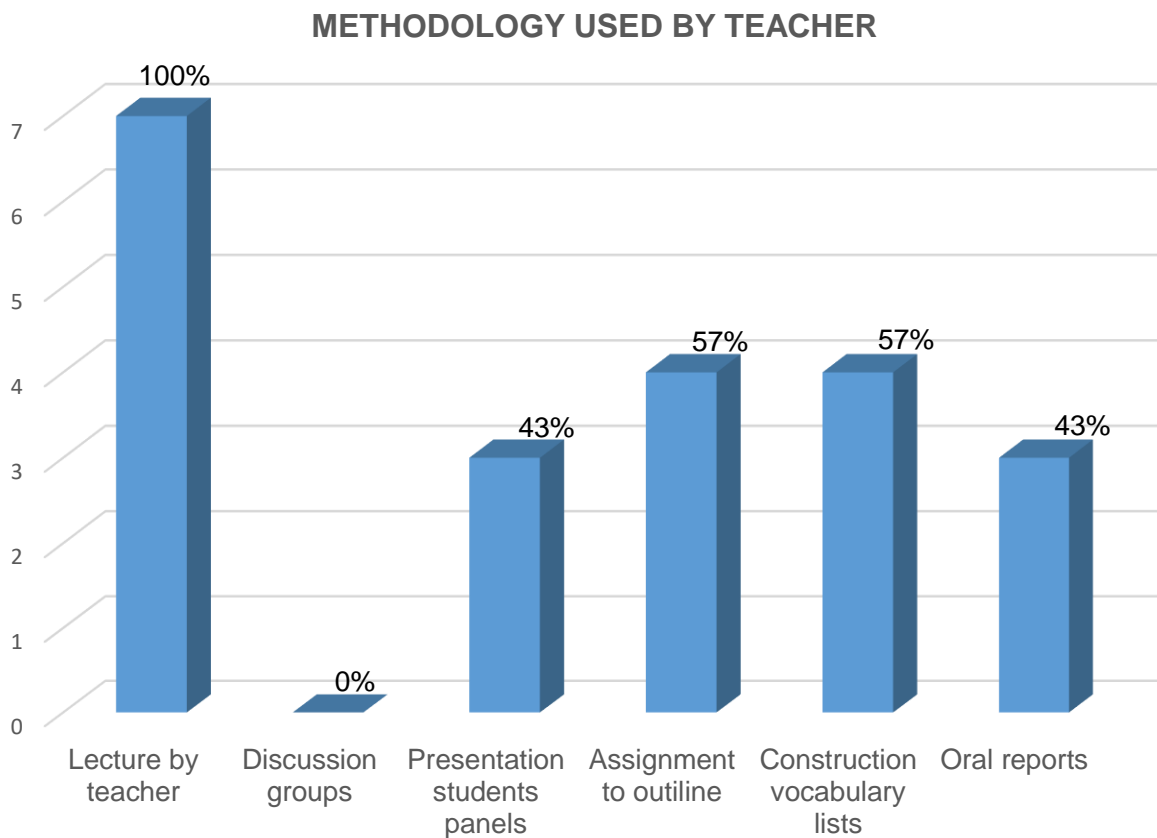
Source: Herrera Alfaro Gabriel. Universidad Hispanoamericana, 2017

Question No. 2. Teacher's Survey

4.1.1.2 Methodology applied by the teacher in the Accounting in English class.

The graphic No. 2 shows that teacher uses a lot the lecture to his students; however, he never performs group discussions, at all. More than half of the students manifest that the teacher works with them constructing vocabulary lists, as well as assigning them to prepare outlines, but he poorly raises them to perform neither oral reports nor presentations panels by themselves.

Graphic No. 2

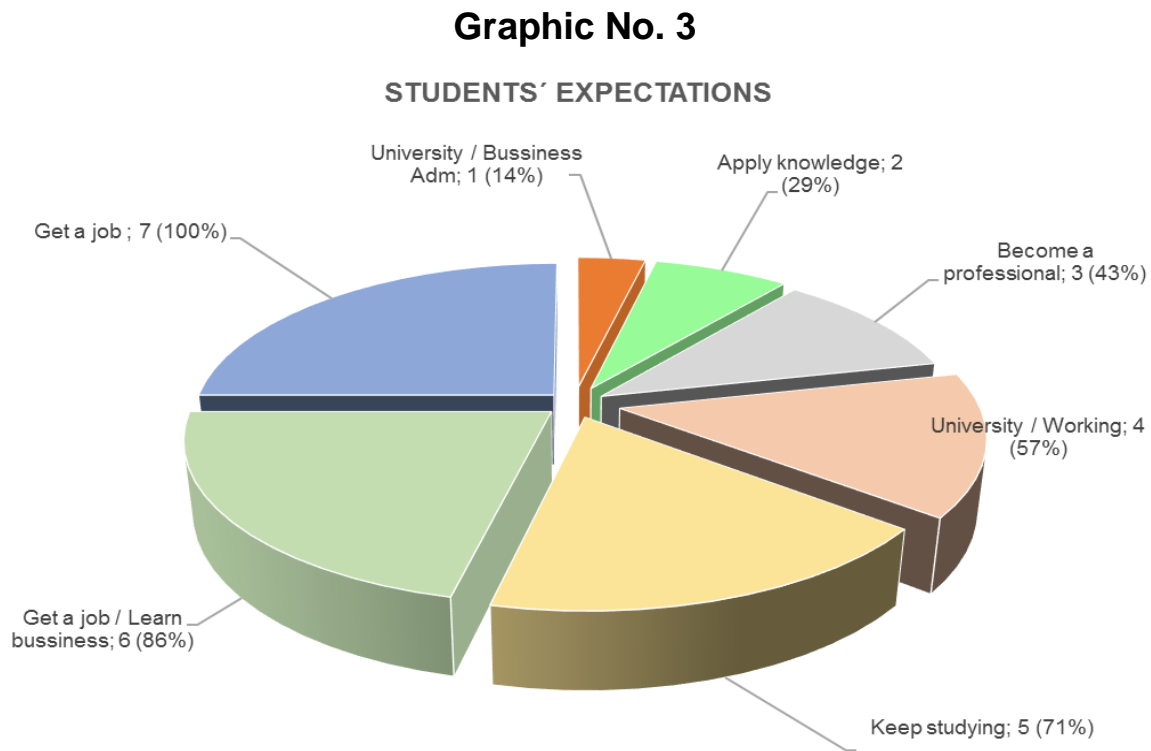


Source: Herrera Alfaro Gabriel, Universidad Hispanoamericana, 2017

Question No. 3. Teacher's Survey

4.1.1.3 Expectations of Section 12-1 at CTP CIT's Students as Accountants.

Graphic No. 3 indicates that the immediate desire for all the students of this class is to get a job in the accounting field. 86% of them would like to go beyond and learn the business, while 71% of these students would aim to keep studying. A little more than a half of the class would like to work and continue a superior education, but less than 50% are interested about becoming masters in the accounting discipline. In the other hand, just a third of the total students would like to apply knowledge in their future and only one student revealed to be interested on continuing his university learning in business administration.



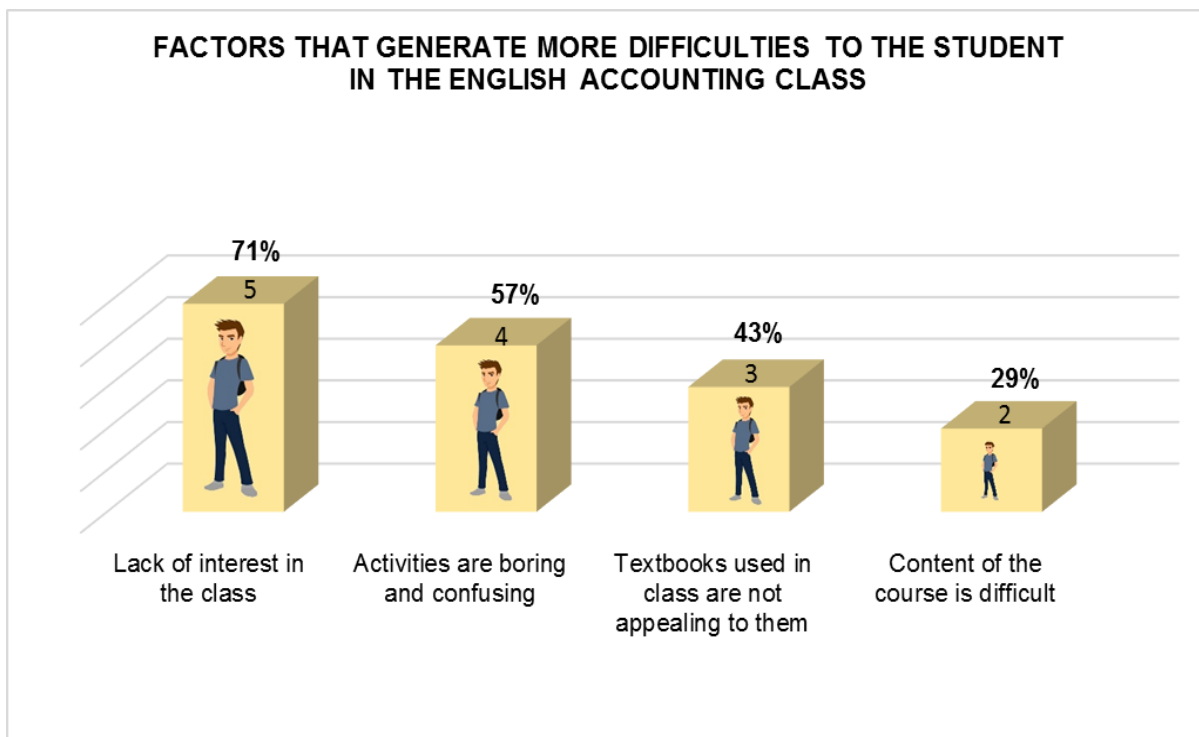
Source: Herrera Alfaro Gabriel, Universidad Hispanoamericana, 2017

Question No. 14. Teacher's Survey

4.1.1.4 Factors that generate more difficulties to the students in their English Accounting class.

According to this graphic No. 4, a third part of the students think that the complexity of this career is a factor that generates more difficulties for them to study it. 43% of the class think that a factor of such difficulty is due to the textbooks used, which are not appealing to them. But, most worrisome, is that 57% of the class think that the activities in which they are asked to participate are boring and confusing; this makes them clear to think that a loss of interest in the class in taking the accounting in the English learning process proactively, would constitute the biggest difficulty for them to be successful in such learning process.

Graphic No. 4



Source: Herrera Alfaro Gabriel. Universidad Hispanoamericana, 2017

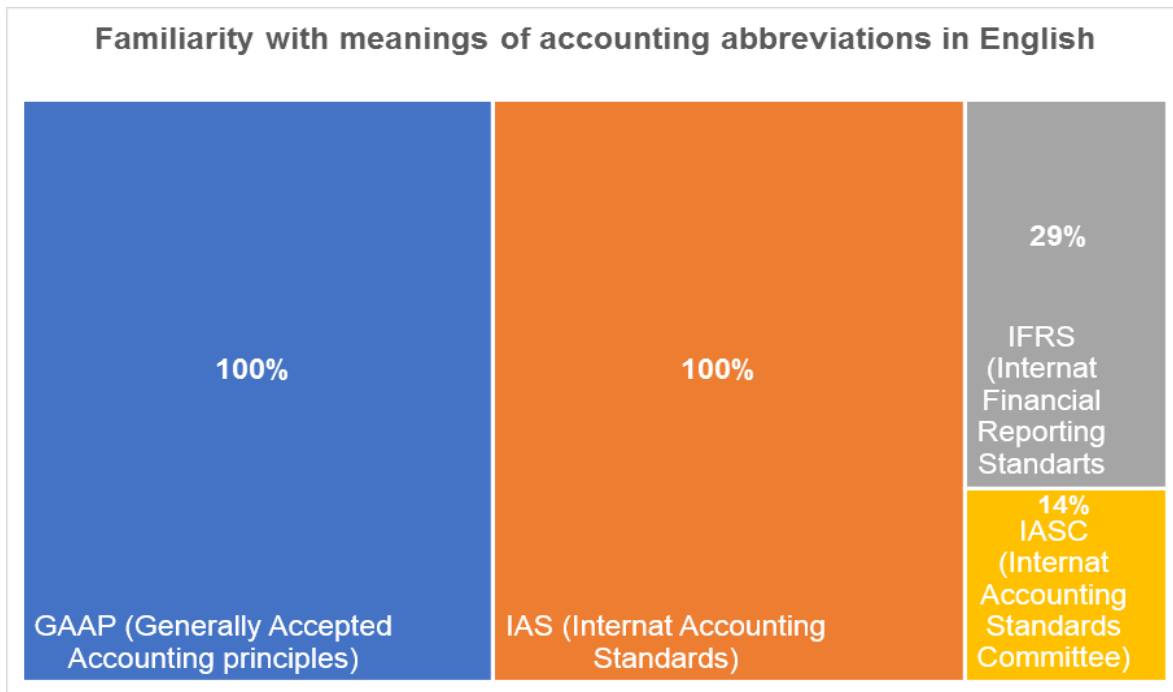
Question No. 4. Teacher's Survey.

4.1.1.5 Familiarity with meanings of accounting abbreviations in English

Graphic No. 5 shows that Accounting, as an exact science, uses many abbreviations to facilitate the learning process of its mathematic and financial formulas, as well as various shortenings to nominate a lot of principles, standards, theory updates, laws, etc. Having a lack of knowledge of the important financial abbreviations, could mean the difference between applying the right tools in a precise situation and failing in the execution of the correct principle, specified in the right norm.

In despite of the whole class knows the abbreviations and meanings of a couple of the norms asked (GAAP, IAS), less than a third of it knows the meaning of the important financial abbreviation IFRS, and only one of the seven students in this class knows the meaning of the financial abbreviation IASC.

Graphic No. 5



Source: Herrera Alfaro Gabriel. Universidad Hispanoamericana, 2017.

Question No. 10. Teacher's Survey.

4.1.2 Phase # 2: Teacher's Observation

Three separate two-hour observations to the class were made during the first part of the research to be a witness of the way the Professor handles the class work, as well as realize if the methodology applied reinforce the implementation of the technical vocabulary and English language for the students to accomplish better competences on their linguistic learning process. For each surveillance, a Class Observation Rubric was the instrument applied to collect data, considering a list of characteristics and behaviors of the students based on their engagement, preparation, confidence, ability to ask questions and higher thinking. In addition, on how positive the classroom dynamic is being held, if the learning objectives are clear, how appropriate the use of the technology is, if the teacher shows concern on his students' progress, and the use of multimedia devices, among others.

A big concern ascends while the observations went through during the different class days, since the students show different enthusiasm depending on the subject studied and the material and technology used during each class. The class is composed of seven students, which is an excellent number of students to work with. The subjects handled in the Accounting Tools and Business Management classes were Strategy Plans (sales, production, purchases, etc.), Occupational Health and Safety. In the Accounting Laboratory session, the subject was Leasing.

The classroom is a comfortable place with air conditioner, which benefits students get concentrated in their exercises to be solved during class. In the other hand, it seems like a stronger discipline should be applied, since two of the three days the class started about twenty minutes late with no justified reason. The professor evacuates questions

arisen from students, which, feel free to talk to each other on the subject studied and instructor treats them with respect. It seems the students are engaged and prepared for their subject to be studied; however, the learning objective does not appear to be as clear as it should be. In despite of the professor has an excellent technical knowledge and his ability to teach is good, he does not have a high level of English language, which limits a lot his capacity to communicate to his students the characteristics of the subject clearly.

This may represent an important deficiency into the teaching and learning process, since various specific definitions could not be transmitted, as they should. Besides, some explanations that the professor should address to his students could not be clear at the end, as well as some main ideas could be wrongly summarized, due to the low level of English employed. Even though students might have their better attitude to be engaged with the discipline the professor is teaching them, the low capacity to transmit in English that knowledge, can perfectly produce in the students a lack of confidence, decrease their capacity to exhibit higher order thinking and the final objective may get lost.

There are tasks in class that propitiate to be developed in pairs, some others individually. However, if the students do not know the final objective of such exercises, the goal cannot be accomplished as per the discipline requires it. In some time, a power point presentation in English to cover a specific subject was used, but when students had some questions on it, either the explanation from the professor was weak, due to his lack of English knowledge, which creates a big disability on him to answer their questions accordingly, or the students realized such limitation and rather to eliminate their interest on get and answer that probably would not satisfy their concerns.

There is no doubt the professor has all the accounting knowledge required to teach such an exact science. The problem is that these are English classes, and, if the instructor does not master enough the language to catch his students' interest in the subjects, the goal is hardly accomplished anytime. For the class jobs that require to be performed in groups, if not all the members are engaged to work together, the professor may motivate them with a clear and enthusiastic description of what the important objective is being looked for, working as a team. However, if the English knowledge the professor has is low, he cannot find many spoken ways to encourage his students to go through the assignment.

The students are also highly affected in their commitment if they do not have an instructor who dominates the foreign language, since that creates a big empty in the application of different techniques, activities, and methodologies to improve substantially in their learning process that allow them to communicate with their colleagues and eventually business environments.

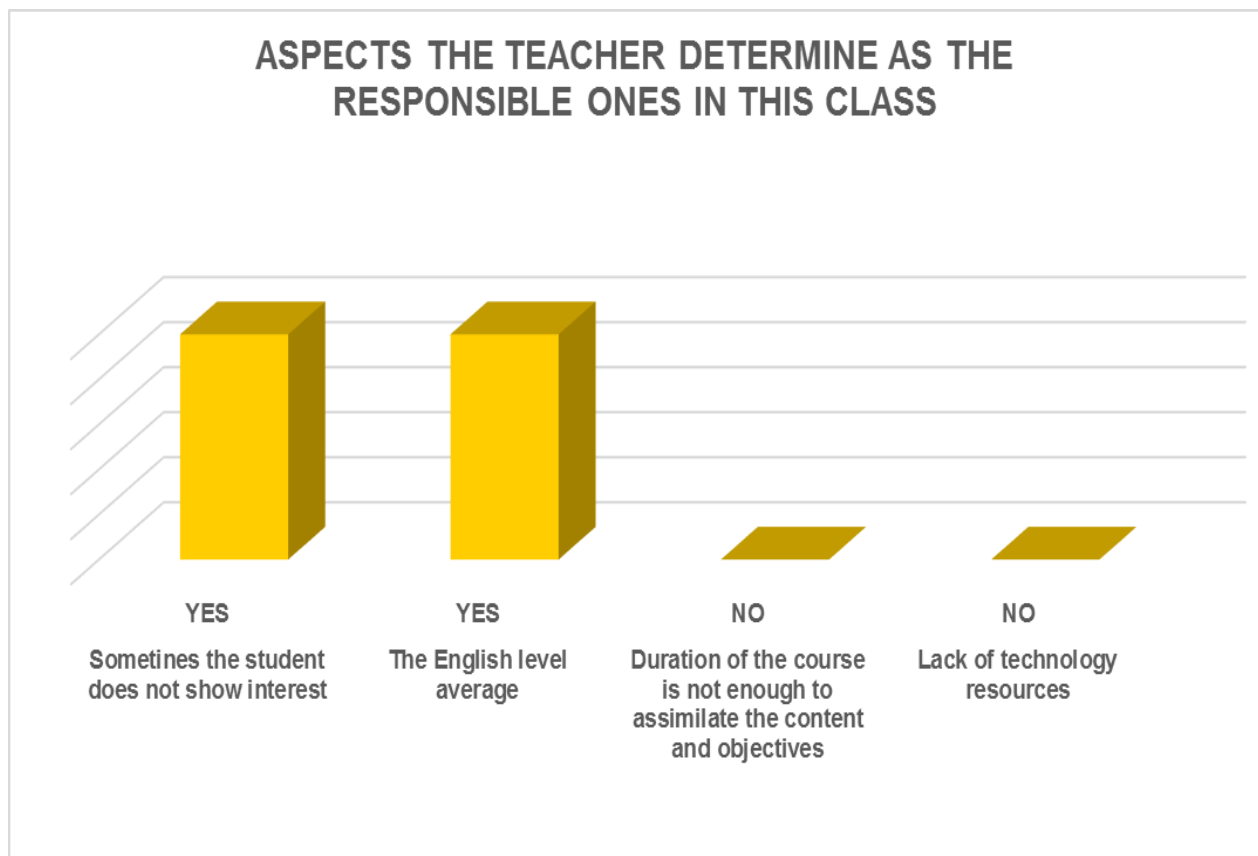
The following statistical data shows the findings obtained through most of the issues and characteristics mentioned above.

GRAPHICS ON TEACHER'S OBSERVATION

4.1.2.1 Aspects the teacher determine as the responsible ones in this class.

This graphic No. 6 expresses very clear that the duration of the course and the lack of technology in the class 12-1 of the CTP CIT, should not definitely be a reason to fail their accounting in the English learning process. Besides this, these students do believe a lack of interest from their side on any subject, affected also by a low English level, would be a determining factor for them to miss accomplish their objectives the goals the career itself.

Graphic No. 6



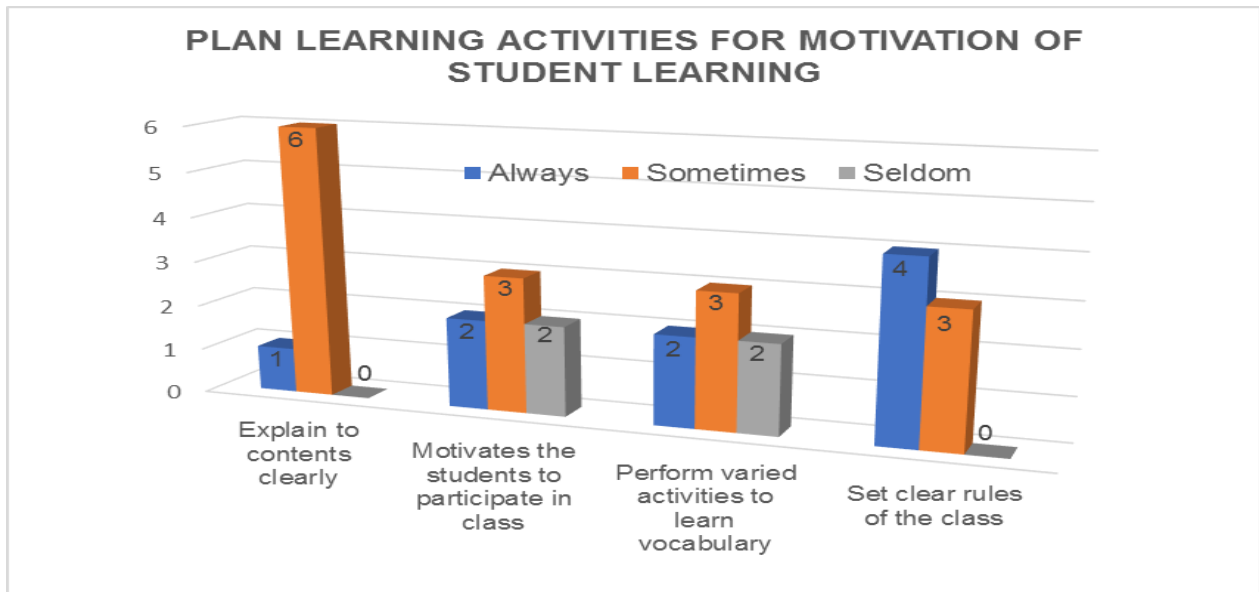
Source: Herrera Alfaro Gabriel. Universidad Hispanoamericana, 2017.

Teacher's observation.

4.1.2.2 Plan Learning activities for motivation of student learning

The graphic No. 7 indicates that six of the seven students (86%) think their teacher not always but just sometimes explains the content clearly. It also expresses that the way the teacher actually performs his class, just get the motivation from less than a half of the class to participate in different activities. However, only two students evident that the teacher always gets their interest; meanwhile the same number of students marked to feel motivated very seldom. In despite of 57% of the class think the teacher always set clear rules when handles the class, and the remaining 43% of them think he does it just sometimes, there is also a big necessity to increase the performance of varied activities to teach vocabulary, since less than a half of the class think the teacher do it just sometimes, affecting their learning process.

Graphic No. 7



Source: Herrera Alfaro Gabriel. Universidad Hispanoamericana, 2017.

Teacher's observation

4.1.2.3 Planning and Preparation for Learning

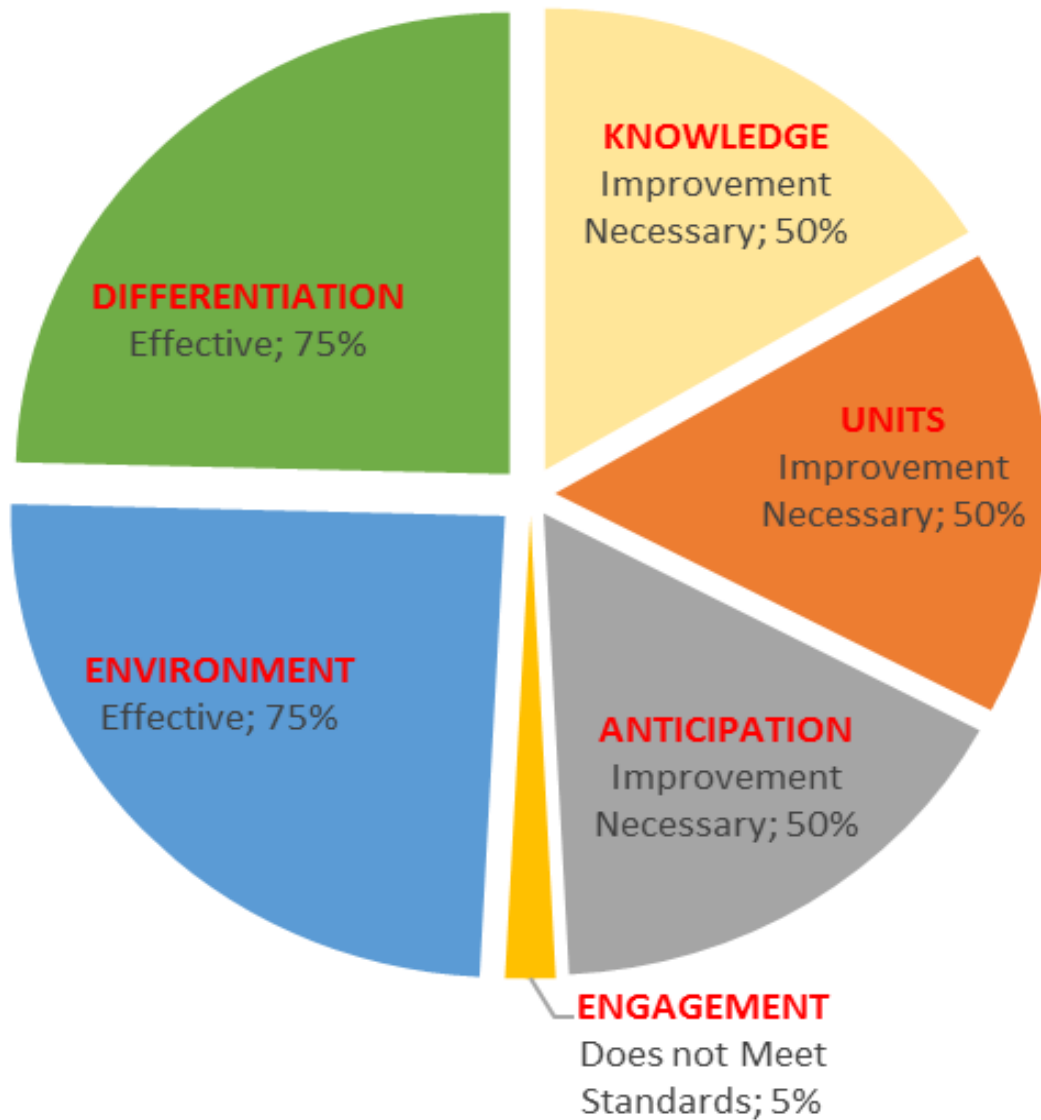
On Differentiation and Environment, the graphic No. 8 demonstrates that teacher designs lessons that target several learning needs, and interests. He organizes classroom furniture, material, and displays to support unit and lesson goals.

Unfortunately, on Knowledge, Units, and Anticipation, the graphic do show the necessity to improve. This means, the teacher is familiar with the subject matter and few ideas on how to teach, but he is even not an expert managing the subject area and up to date on authoritative research on child development and how students learn. He still plans, lessons with some thought to the bigger goals and objectives and higher-order thinking skills. In other words, he still does not plan all units embedding big ideas, essential questions, and skill goals that cover all Bloom's levels. The teacher has a hunch about one or two ways that students might become confused with the content.

The graphic shows the Engagement as the most critical area, since it tells the teacher does not meet the standards, due to lack of designing relevant lessons that motivate all students and engage them in active learning, but plans the lesson with very little likelihood of motivating or involving students.

Graphic No. 8

PLANNING AND PREPARATION FOR LEARNING



Source: Herrera Alfaro Gabriel. Universidad Hispanoamericana, 2017.

Teacher's observation.

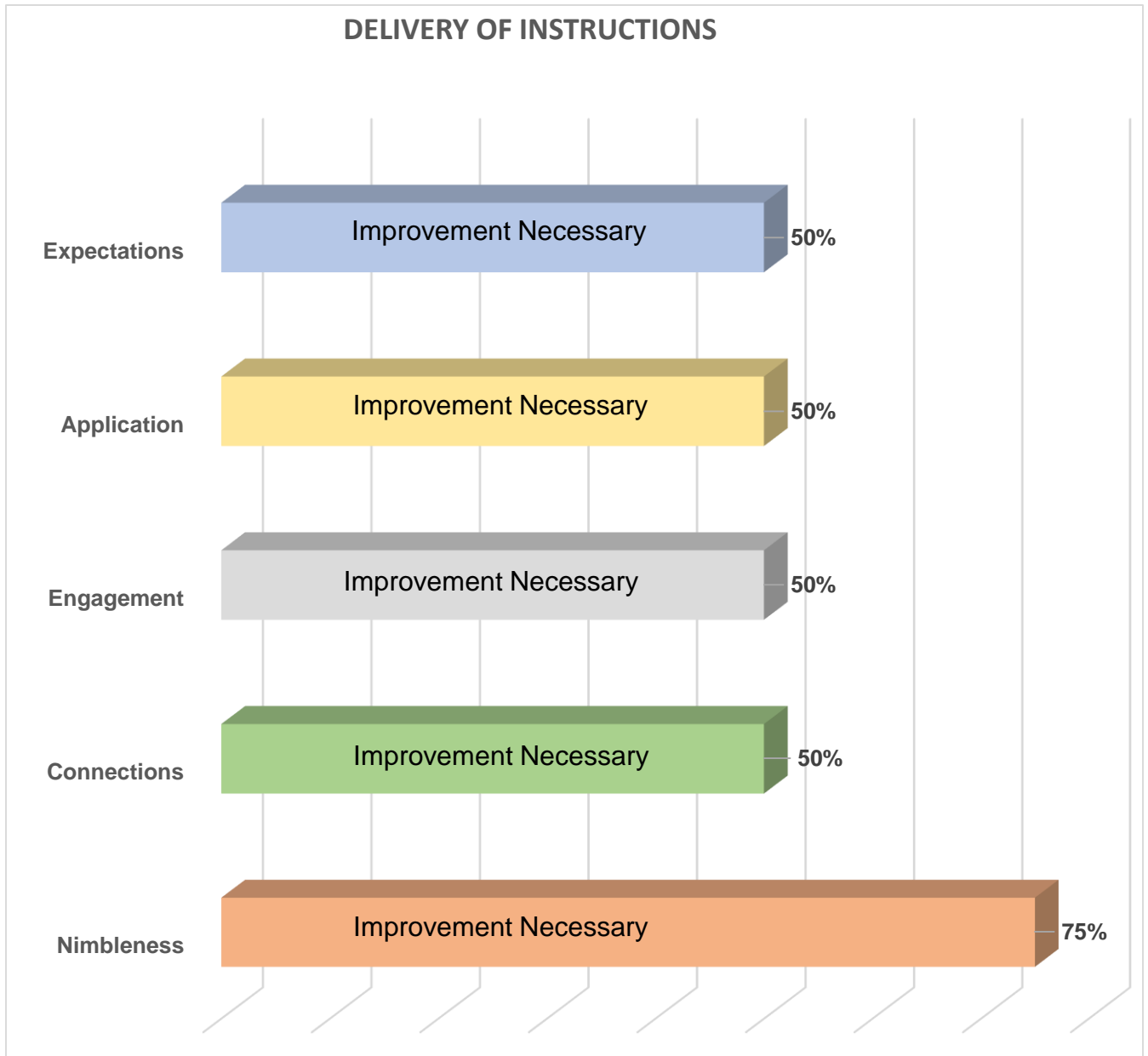
4.1.2.4 Delivery of Instructions

This graphic No. 9 clearly demonstrates that, regarding expectations, the teacher tells students that the subject matter is important and they need to work hard, but he does not exude high expectations and convinces all of them that they master the material. The teacher sometimes brings closure to lessons and asks students to think about applications; however, the students are not being able to summarize and internalize what they learn to apply it to real-life situations.

About engagement, the teacher attempts to get students actively involved, but some students are disengaged; while the approach should be to get them into focused work, in which they are active learners and problem-solvers. This lack of high engagement from students makes the teacher only sometimes successful in making the subject interesting and relating it to things students already know; quite away from hooks all students' interests and create connections to prior knowledge, experience, and reading.

The positive result the graphic shows are related to nimbleness, since it indicates the teacher is flexible about modifying lessons to take advantage of teachable moments. He still does not arrive to the level he deftly adapts lessons and units to exploit those teachable moments and correct misunderstandings.

Graphic No. 9



Source: Herrera Alfaro Gabriel. Universidad Hispanoamericana, 2017.

Teacher's observation.

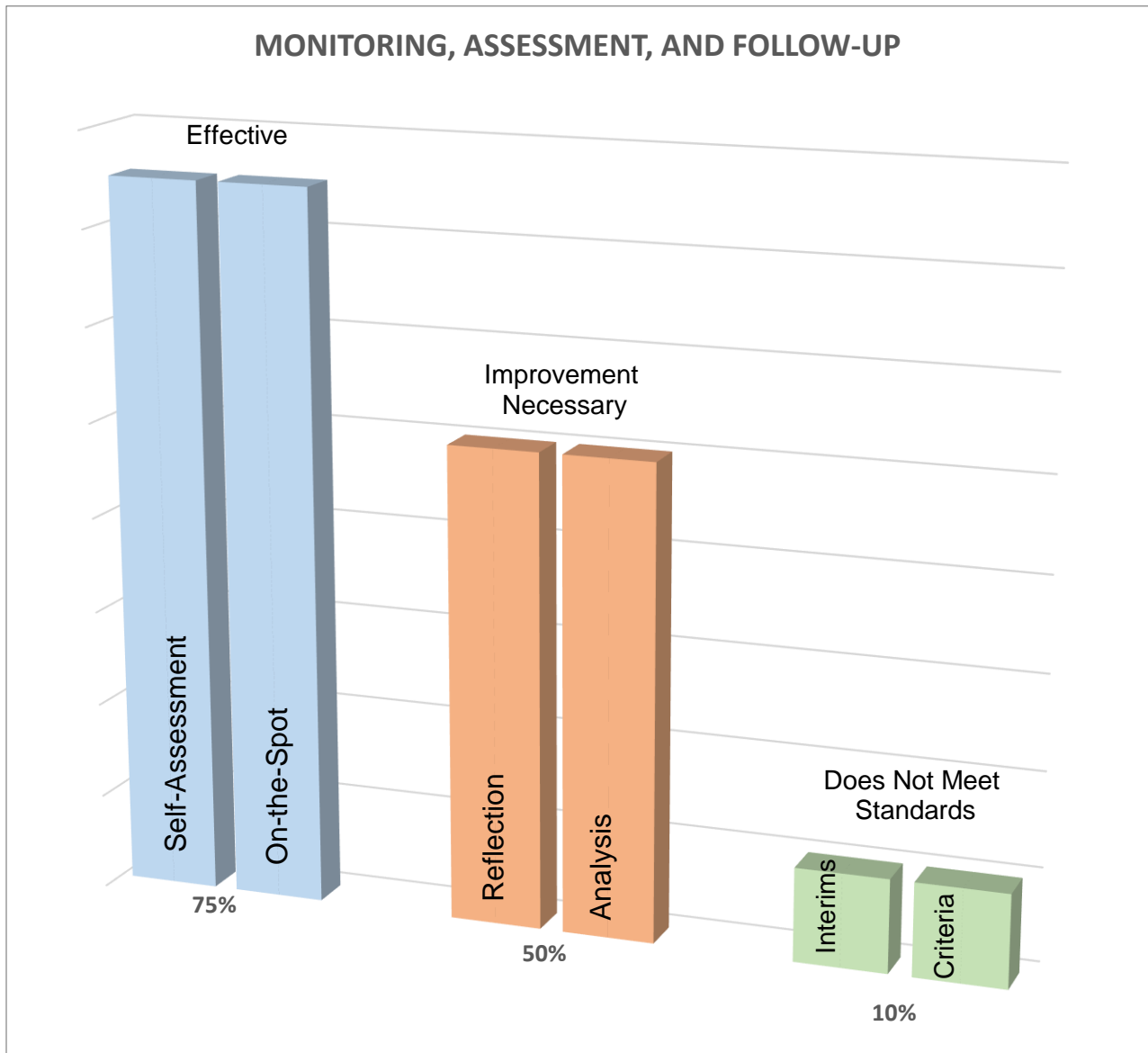
4.1.2.5 Monitoring, Assessment, and Follow-up

As observed in graphic No. 10, Self-assessment and On-the-spot indicators are quietly effective, which means the teacher has students set goals, self-assess, and know where they stand academically at all times, as well as he frequently checks for understanding and gives students helpful information if they seem confused.

On the other hand, the reflection is not as positive as the self-assessment; since at the end of a teaching unit or quarter, the teacher thinks about what might have been done better, instead of being worked with colleagues to reflect on what worked and what did not and continuously improve instructions. Besides, he records students' grades and note some general patterns for future reference, but should have also worked with colleagues to analyze and chart data, draw actionable conclusions, and leverage student growth.

The result showed for interim and criteria presumes that the teacher gives tests and moves on without analyzing them and following up with students, instead of making an analysis using an interim assessment data, fine-tune teaching, re-teach and help struggling students. He probably tells students some of the qualities that their finished work should exhibit, but does not post and review clear criteria for proficient work, including rubrics and exemplars, and makes all students internalize them.

Graphic No. 10



Source: Herrera Alfaro Gabriel. Universidad Hispanoamericana, 2017.

Teacher's observation.

CHAPTER V

CONCLUSIONS AND
RECOMMENDATIONS

5.1 Conclusions

Every institution must use a model of education that runs according to the actual needs of the students, which demands a lot of compromise and guarantee that what they are receiving in class help them to triumph in their both professional field they get into and life as well. Education should not be taken only as a regular academic or technical preparation but as the strongest and safest door to open a road of success in every performance they decide to venture with professionalism and responsibility.

“Do not train a child to learn by force or harshness; but direct them to it by what amuses their minds, so that you may be better able to discover with accuracy the peculiar bent of the genius of each.” Plato.

There is no doubt that being well prepared and support every lesson with a good planning and devotion from the teacher is the most effective tool to accomplish a teaching process with success, as well as the satisfaction of feeling that students get the knowledge you are committed to achieve. However, to get that done, the teacher must perform the right method of teaching, according to the level of the students, aiming to accomplish the goals the career demands.

Teaching of Accounting in English goes beyond than prepare students to learn definitions and practices in different financial situations of fictional corporations. The students of Twelfth level of the CTP CIT think that, even though the Accounting Career is complex by itself, some important factors that generate them difficulties to master the subject are the textbooks they use in class, the boring and confusing activities they are asked to participate in, which cause them to lose enthusiasm in the learning process.

Another concerning these students face is the lack of clarity on the final objectives in the different subjects they are receiving; regardless the teacher has a complete domain of the technical topic to teach, his low level of English limits him substantially to address such knowledge to his pupils, and a better environment of group and individual activities, debates, self-confidence, capacity to exhibit higher order thinking in class are not shown. This provokes a lack of communication between the parts and that students sometimes feel compelled to raise questions on the topic on a fictitious situation they could face in their future work, with colleagues, etc.

There is no a satisfactory pedagogical manual for the teacher to use as a handbook when teaching neither the basic Accounting Principles in English nor its technical vocabulary to his students in this level. Because of that, the students are not constructing much oral reports or class presentations, since their production of new technical vocabulary is quite poor, due to deficiency on technical in an English language learning processes received. This aspect creates a big incapacity on them to maintain their enthusiasm on the commitment of exploring and learning new academic and financial definitions, which relapses on lack of interest from their side and affects their level of English performed as well.

Motivation, creativity, knowledge, and passion are very important ingredients to apply in any educational process. Adequate teaching techniques definitely improve or affect such process. Explanation of economic definitions, basic accounting principles do clearly improve the accounting skills, for students who are being prepared in such discipline, but a high level of the foreign language in teaching Accounting in English, ensures to meet the standard effectiveness in such technical career, and avoid any

disengage from the students as well as guarantee success in their outline to the financial world.

5.2 Recommendations

Based on the results gotten from this research, is clear that, per both the characteristics of the class and because of trying here how to teach accounting in English proficiently, there are several factors that determine the success of the teaching-learning procedure. One of the most important challenges to accomplish that process is the transmission of the knowledge of the foreign technical language to the students, who definitely needs such ability to perform their professional career, once they got integrated into the labor world.

However, since this investigation shows that there are aspects that limit the effectiveness to be done that process with the success it should be reached, some main recommendations to achieve and reinforce the use of the English language in the teaching of the basic accounting principles and technical vocabulary are the following:

1. Implementation of a general pedagogical manual to be used by the educator as a handbook during his teaching-learning process of the basic accounting principles and technical vocabulary in English for students of twelfth level in such technical career.
2. Ensure that teacher has, besides a high technical knowledge of the accounting subjects, a pleasing level of English. Otherwise, the methodology used to students does not provide them enough tools to provoke group discussions,

construction of vocabulary lists, preparation of oral and written financial reports, etc.

3. Creative teaching techniques must be implemented, using brand new activities in the classroom, for the students to feel anxious and challenge them to participate, expecting to get a satisfactory learning result from its performance.
4. Including into the didactic unit different activities to make the class quite more interesting. In the annexes of this research ten different teaching activities can be found, which its application looks for improving in the students many abilities like reading, speaking, listening and writing the English language skillfully. Besides this, analyzing the contents and definitions, while they are playing on solving the different exercises.
5. In despite of the career is on technical and business focus, students would get much help if they are requested also to perform in class not only English lectures on economics, like financial articles, job offers in and out the country, trends on investments, important decisions in a company, etc., but also topics about daily circumstances, like real and fictional family situations, current environment issues, tourist information guidance, among others, for them to get a better smoothness of the foreign language, which allows them to handle much better eventual situations in a future with their either place of work or with colleagues, for instance.
6. Making the they should have short outside visits to real companies with the teacher, since the beginning of the twelfth level, for them to take a glance and get familiar with the way the accounting procedures and principles are applied in a

real environment. Nowadays, the students of twelfth level of Accounting only takes two months of accounting practice in a real environment, almost at the end of the school year, as requirement for their graduation.

7. Promoting visits from active financial professionals, from both public and private companies, to talk in English to the students and share their experiences through their execution of the accounting practice. These events facilitate the students make questions to the experts about aspects from the career they are not sure about by then. It also helps the students to figure out the way things are handled in the real world, before they are required to make their professional practice.

CHAPTER VI

Annexes

Activities Handbook

PRESENTATION

The following handbook covers a number of activities in which the students are able to identify techniques to learn basic accounting principles and technical vocabulary, as a tool for them to improve their learning process more effectively, that allow them to get knowledge of more linguistic skills that facilitate their communication process to others.

Most of the activities' goals are to enhance and reinforce as much as possible the necessary abilities that English student learners (ESL) are requested to have, in order to master the language that they may apply in many different situations in work and life, within the accounting practice.

It was mentioned at the beginning of this research that teaching accounting actually means a significant challenge for those who need to expand their technical education coverage to get either medium and high-skill jobs offered by the market, which provides better wages and effective knowledge and performance of the English language, as a complement of their technical or vocational training career, to be according to the globalization. According to observation and field job, even personal experience, the solution is linked to the way the contents, topics or themes are being taught.

This handbook is a helping tool, which comes to look for appropriate activities, taking into consideration the contents and objectives the students of a technical career, where the English plays an extremely important role, have to include.

Activity # 1

Topic: How to learn new vocabulary

Level: Twelfth Year

Skill (s): Reading and Speaking

Objective: To learn new vocabulary by organizing your notebook in different ways.

Function: Keep a vocabulary notebook. The students get an explanation from teacher about different ways to organize words; by translations, by definitions in their both native and foreign language, by mind maps and reading a lot.

Materials: Surface screen (whiteboard), video beam, and a presentation slides.

Step-by-Step Explanation:

1. The teacher shows on the whiteboard a slide with examples of listing words with translations and request the students, voluntarily and individually, to participate by contributing with examples they may know, as well as filling the blanks to some examples given; organizing lists by:

A- Family words (nouns, verbs, adjectives, etc.)

- | | |
|------------------------|----------------|
| 1. Family..... | <i>familia</i> |
| 2. Grandparents..... | <i>abuelos</i> |
| 3. Grandmother..... | <i>abuela</i> |
| 4. Grandfather..... | _____ |
| 5. Brother-in-law..... | <i>cuñado</i> |
| 6. Sister-in-law..... | _____ |
| 7. Nephew..... | _____ |
| 8. Niece..... | _____ |

- | | |
|---|-----------------------------|
| 9. <i>Balance Sheet</i> | <i>Balance General</i> |
| 10. <i>Trial Balance</i> | <i>Balance de Situación</i> |
| 11. <i>Pre-closing trial Balance</i> | _____ |

B- Theme (companies, business activities, etc.)

- | | |
|---------------------------------------|-------------------------------------|
| 1. <i>Inventory</i> | <i>Inventario</i> |
| 2. <i>Raw material</i> | <i>Inventario de material prima</i> |
| 3. <i>Closing inventory</i> | _____ |
| 4. <i>Opening inventory</i> | _____ |
| 5. <i>Accumulated interests</i> | _____ |
| 6. <i>General Accounting</i> | <i>Contabilidad General</i> |
| 7. <i>Cost Accounting</i> | _____ |
| 8. <i>Installment purchase</i> | <i>Compras a plazos</i> |
| 9. <i>Installment sales</i> | _____ |
| 10. <i>Investment</i> | <i>Inversión</i> |
| 11. <i>Investment interests</i> | _____ |

C- Group of synonyms and antonyms together

- | | |
|---|---|
| 1. <i>Accounts receivable</i> | <i>Cuentas por cobrar</i> |
| 2. <i>Payable accounts</i> | _____ |
| 3. <i>Assets</i> | <i>Activos</i> |
| 4. <i>Liabilities</i> | _____ |
| 5. <i>Invoice received</i> | <i>Facturas recibidas</i> |
| 6. <i>Bill delivered</i> | _____ |
| 7. <i>Expenses</i> | _____ |
| 8. <i>Income</i> | <i>Ingresos</i> |
| 9. <i>Prepaid interest</i> | <i>Intereses pagados por adelantado</i> |
| 10. <i>Accrued interest payable</i> | _____ |
| 11. <i>Loans to pay</i> | <i>Préstamos por pagar</i> |
| 12. <i>Loans to collect</i> | _____ |

2. The teacher shows on the whiteboard a slide with examples of English words with definitions in English and request the students, voluntarily and individually, to participate by contributing with examples they may know, as well as filling the blanks to some examples given:

A. *Family*..... *a group of people. It includes parents and children*

B. *Father*..... *the male of your parents*

C. *Mother*..... _____

D. *Pretax earnings*..... *Utility before taxes*

E. *Equity*..... *Assets minus Liabilities*

F. *Profit and Loss*..... _____

G. *Long term notes payable.* *Notes to be paid in a period longer than one year.*

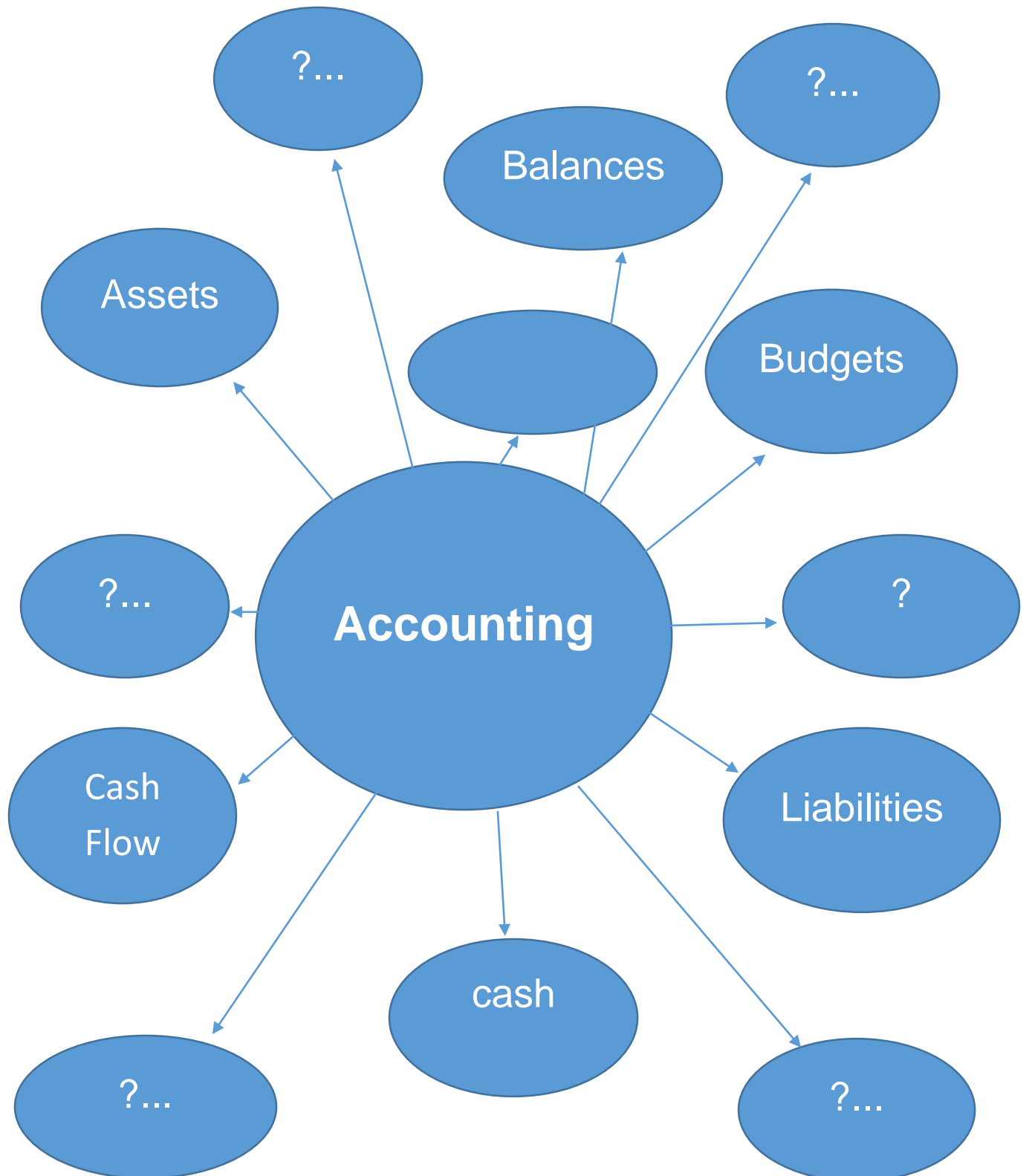
H. *Useful life of depreciable property.* *Number of years that the fixed asset is depreciated.*

I. *Headcount*..... *Numbers of employees in a company's business.*

J. *General ledger*..... _____

K. *Bookkeeper*..... *The Accountant who makes accounting postings.*

3. The teacher shows on the whiteboard a slide with examples of “Mind maps” or “Spider diagrams” with English words and ask the students to, voluntarily and individually, say aloud the definition in English he/she has for such a word:



Activity # 2

Topic: Bingocabulary

Level: Twelfth Year

Skill(s): Listening and Speaking

Objective: Learn new technical accounting vocabulary and financial definitions.

Function: Learn technical vocabulary and have fun at the same time. The student's practices their speaking skills while have fun.

Materials: Twelve plastered image sheets with twelve images each. There must be one image different in each plastered sheet at least. A plastered sheet for every single player (student). Twenty-three flashcards with the word (title) of its image (in back) into the plastered images sheet only. Raw corns or beans.

Step-by-Step Explanation:

1. The teacher gives one plastered images sheet and a bunch of either raw corns or beans to every student.
2. The teacher has all the flashcards and choose one at pick random by every single turn. The word (title) of the flash card picked up is read it aloud by the teacher to the players. The students check their plastered images sheet and whoever has such an image in it, covers it with a raw corn or a bean. The very first student who completely covers his/her plastered images sheet is the winner of the game. However, to be able to get the prize, the winner must immediately shout "*BINGOCABULARY*" once that happens; otherwise, the game goes on until someone else shouts. Besides, the winner has to choose two images, says aloud its definition and at least three more images, and ask to three different colleagues to say aloud the definition they know on it.

The following are the plastered images sheet and the twenty-three flash cards:

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 Lindberg Bay #15-D, Thomas, Virgin Islands 00802
 Tel: (340) 776-3730 • Fax: (340) 776-2848

RENTAL AGREEMENT FOR THE RENTING OF A CAR

ITEMS	QUANTITY	RENTAL RATE	TAXES	INSURANCE	OTHER CHARGES
VEHICLE	1				
EXCESS MILEAGE					
ADDITIONAL DRIVER					
OPTIONAL EQUIPMENT					
SALES TAX					
TOTAL DUE AT PICKUP					
TOTAL DUE AT RETURN					

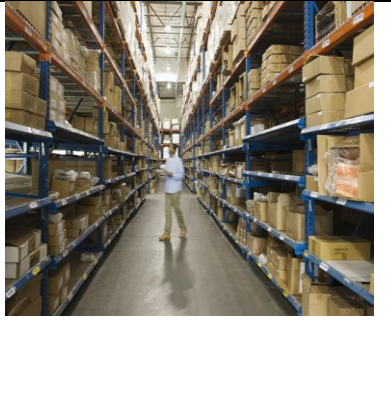
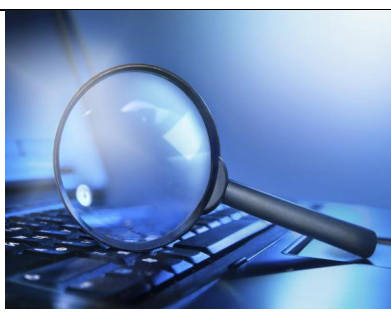
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THIS AGREEMENT IS SUBJECT TO THE RENT-A-CAR TERMS AND CONDITIONS OF RENTAL.



"Coaching is about creating an action plan that moves you forward, from where you are to



Bank Name and Address

My Name 101
 My Address
 My City, State, & Zip 50-9999-9999 1
 20

Pay to the order of \$ _____ Dollars

The Bank Name
 Bank Address

11 123456789 11 12 34567890 11 101

9 Digit Bank Routing Number Your Account Number





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DATE	TIME	LOCATION	STATUS	REMARKS	AGENT	RENTAL RATE	TAXES	INSURANCE	OTHER CHARGES	TOTAL DUE
01/01/2017	08:00	1ST RENT-A-CAR	RENTAL	RENTAL	1ST RENT-A-CAR	100.00	10.00	10.00	10.00	130.00
01/02/2017	08:00	1ST RENT-A-CAR	RENTAL	RENTAL	1ST RENT-A-CAR	100.00	10.00	10.00	10.00	130.00

STAY LEFT

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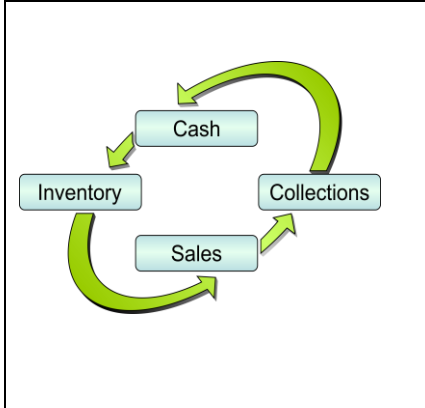
For Rental Agreement
 See
 Rental Agreement
 Page 1 of 1



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#7



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 Lindberg Bay #10 St. Thomas, Virgin Islands 00980
 Tel: (284) 776-3726 • Fax: (284) 776-3848

RESIDENTIAL AGREEMENT

DATE: 01/01/2017

NAME: [REDACTED] ADDRESS: [REDACTED] CITY: [REDACTED] STATE: [REDACTED] ZIP: [REDACTED]

VEHICLE MAKE: [REDACTED] MODEL: [REDACTED] YEAR: [REDACTED] COLOR: [REDACTED]

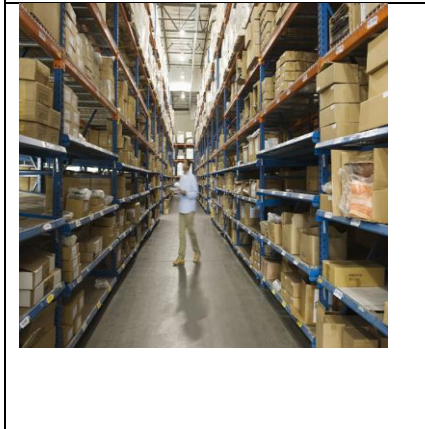
RENTAL PERIOD: FROM: [REDACTED] TO: [REDACTED]

AGREEMENT TYPE: [REDACTED]

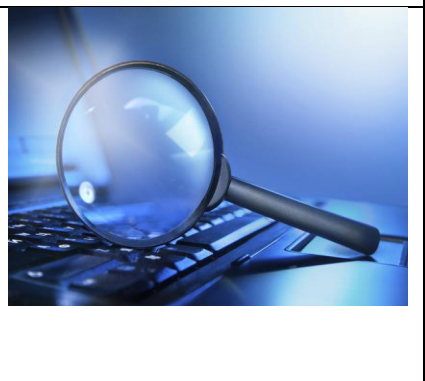
TERMS AND CONDITIONS: [REDACTED]

STAY LEAFY

PLEASE READ THIS PROPERTY DAMAGE TO OPERATE AND RENT-A-CAR AGREEMENT CAREFULLY. BY SIGNING THIS AGREEMENT, YOU AGREE TO ACCEPT FULL RESPONSIBILITY FOR ANY DAMAGE TO THE VEHICLE OR EQUIPMENT DURING THE RENTAL PERIOD. YOU AGREE TO PAY FOR ANY DAMAGE TO THE VEHICLE OR EQUIPMENT, INCLUDING REPAIRS, RENTALS, AND TOWING CHARGES. YOU AGREE TO MAINTAIN THE VEHICLE IN GOOD CONDITION AND TO RETURN IT IN THE SAME CONDITION AS YOU RECEIVED IT. YOU AGREE TO PAY FOR ANY EXCESSIVE MILEAGE CHARGES AND FOR ANY LATE RETURN CHARGES. YOU AGREE TO PAY FOR ANY DAMAGE TO THE VEHICLE OR EQUIPMENT, INCLUDING REPAIRS, RENTALS, AND TOWING CHARGES. YOU AGREE TO MAINTAIN THE VEHICLE IN GOOD CONDITION AND TO RETURN IT IN THE SAME CONDITION AS YOU RECEIVED IT. YOU AGREE TO PAY FOR ANY EXCESSIVE MILEAGE CHARGES AND FOR ANY LATE RETURN CHARGES.



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PETTY CASH	LEASING CONTRACT	COACHING STRATEGIES
STRIKE	INVENTORY	INSURANCE
CUSTOM SERVICE	WORKING SHIFTS	SALES
PROFIT & LOSS STATEMENT	PURCHASE ORDER	HUMAN RESOURCES
BANK	REVALUATION	SHARE HOLDERS
AUDITING	CASH FLOW	ACCOUNTING BOOKS
HEALTH & SAFETY	CAPITAL WORKING	RETIREMENT PLANNING
SALARY	CHECK FORM	

Activity # 3

Topic: Watching Clips

Level: Twelfth Year

Skill (s): Speaking

Objective: To talk about the video clip the students and teacher watched

Function: The students talk and create a conversation, led by the teacher, regarding the video clip they just watched. The teacher creates an enterprise conversation based on questions related to the video clip everyone watched.

Materials: Random questions aloud from the teacher to students:

1. What was the clip about?
2. Which kind of company the story was developed into?
3. Who is Mr. Thomson?
4. Who is the General Manager? Where is he from?
5. Who is the Human Resources person?
6. What financial problem the company is having now?
7. What do the owners think about it?
8. Who are the Board of Directors?
9. Have you heard about any local company with a similar situation? If so, tell us about it.
10. What was the suggestion from the Board of Directors to solve the problem?
11. Do you think the Bank authorize the company loan its BOD is proposing to request?
12. Do you agree the company goodwill is an acceptable guarantee the Bank would take?

Step-by-Step Explanation:

1. The students sit in a semi-circle or other position where everyone can see each other.
2. The teacher starts asking questions.
3. The students proceed to answer the questions. The teacher can find different ways to make students participate; finding motivators such as extra points, early leaves...etc.



Activity # 4

Topic: Watching Financial News

Level: Twelfth Year

Skill(s): Listening, Writing and Analyzing.

Objective: To get information about financial events around the world and write down main ideas.

Function: Encouraging students to get information from mass media, spoken news specifically to analyze different financial situations. The students enhance their listening and writing skills by listening to news and preparing a short analysis of the news.

Materials: Video beam, speakers and any financial news clip.

Step-by-Step Explanation:

1. The teacher plays the news in the whiteboard.
2. The students listen carefully to the financial news

Example: How J&J does counter its talc cancer claim?

Link: [https://search1.cnet.com/int/search?q=financial news today&ssibid=ah7860095&forro1&ach=AdNetA_CNET_95&gclid=CjwKCAjwrO_MBRBxEiwAYJnDLGaEydRrTKaD4akPfuAgHXXrPq](https://search1.cnet.com/int/search?q=financial+news+today&ssibid=ah7860095&forro1&ach=AdNetA_CNET_95&gclid=CjwKCAjwrO_MBRBxEiwAYJnDLGaEydRrTKaD4akPfuAgHXXrPq)

Business

J&J hit with \$417m bill over talc cancer claim



The firm denies claims that its talc-based products were harmful and says it will appeal against the huge damages.

Relájate y haz tu magia para ganar en los negocios. como nuevo, cada día*

LQ HOTEL Reserva Ahora www.LQHotel.com

Highlights



New uses for old red phone boxes

Analyzing News language

News' Title: How J&J does counter its talc cancer claim?

Main Points:

- _____

- _____

- _____

- _____

Activity # 5

Topic: Tourist Places and Activities in Costa Rica

Level: Twelfth Year

Skill (s): Speaking

Objective: To identify tourist aspects and vocabulary

Function: The group class is divided in two. The teacher provides each group a different hard copy chart with tourist plan to develop and places to go for fun. One chart is about adventure tours in Costa Rica the students may recommend to go from having fun adventures. The other chart is about attraction places in Costa Rica the students may recommend to a tourist to visit and activities they could do. The teacher listens to and correct the tourist information the students are shared between them and giving to the other group when requested.

Activity # 5-1

Materials: A hard copy chart with adventure tour plans in Costa Rica to recommend to a tourist.

Step-by-Step Explanation:

“There are many kinds of tourists, some of them just want to relax, some others like to know the cultural part of a city and some others prefer an adventure. So, now it is your turn to plan some adventure tours. Give to the other group information about the following attractions in CR”.

ADVENTURE	WHERE?	HOW TO GO THERE?	EQUIPMENT	WARNINGS
Canopy				
Bungee jumping				
Rafting				
Diving				

Activity # 5-2

Materials: A hard copy chart with activities in Costa Rica to recommend to a tourist.

Step-by-Step Explanation:

“As a tourist, there are plenty of different activities that you can enjoy depending on the places you visit. List different activities you can do in the following places”.

PLACE	WHAT TO DO	BETTER SEASON TO GO
Guanacaste		
Limón		
Puntarenas		
Alajuela		
Heredia		
San José		

Activity # 6

Topic: From the Wheel to the Drone

Level: Twelfth Year

Skill(s): Speaking

Objective: Answer questions and give definitions about technical accounting vocabulary by playing “Hot Potato”

Function: Learn technical vocabulary and have fun at the same time. The students practice their speaking skills while playing a very popular game.

Materials: Potato or other object and a list of questions

Step-by-Step Explanation:

1. The students make a circle and stay standing up.
2. The teacher takes a potato or small object such as an eraser. Hand the object to a student and then turn around facing away from the students.
3. The teacher asks the students to pass (not throw) the object around the room. Give the students a few seconds, and then shout Stop!
4. The student who was holding the object at that time must answer the question asked by the teacher

Questions:

1. Mention three examples of Balance Sheet and one of Profit & Loss accounts.
2. What is the currency and how does it work in a corporate business?
3. How many types of legal corporations are in Costa Rica? Explain.
4. What are intangibles assets? Give two examples.
5. What financial operations can be solved with mathematical formulas?
6. Which is the difference between commercial verses costs accounting?
7. What are the social employee and employer security charges? Percentage and name.
8. Name two analysis financial reasons? Explain.
9. Explain the importance of the labor right for the private sector.
10. What elements does include the Termination Severance payment?
11. Why is important to interact with our customers?
12. Who are the Professionals in entitled to make formal audits in a corporation?



Activity # 7

Topic: Really?... Controversial Issues. Movie: “An Inconvenient Truth” by Al Gore.

Level: Twelfth Year

Skill(s): Listening and speaking

Objective: To understand a video played by the teacher about causes and effects of Natural Resources Misuse is happening around the world

Function: Watching, listening and speaking regarding important facts which students can feel involved with. The teacher plays a video movie about a speech held by former Vice President of the United States Al, who continued his ongoing work as an environmental activist even after leaving the White House.

Materials: Video Beam, Movie “An Inconvenient Truth”, Audios and Speakers, and Popcorn!

Step-by-Step Explanation:

1. The teacher plays the video movie, which can be projected in the whiteboard
2. The students watch and listen carefully to the video movie.
3. The teacher leads a cinema forum with the students, to make awareness of the damage the human being is causing on the planet Earth.



Activity # 8

Topic: Get Set: College or Career?

Level: Twelfth Year

Skill(s): Reading

Objective: To read a text about current job offers in Costa Rica

Function: The students read and answer by stating the asked statements are true or false. The students keep the reading habit and at the same time, it is guaranteed a reading comprehension due to the matter of the exercise.

Materials: Sheets

Step-by-Step Explanation:

1. The teacher delivers the sheet to the students.
2. The students can get in groups or pairs and work together.
3. The teacher checks the exercise in a group way



TRUE



FALSE

Job Fairs

Job fairs are held with the goal of hiring people for permanent and seasonal posts. The entrance is usually free and these take place in university campuses, mostly in the Greater Metropolitan Area (GAM). Companies always seek staff for technical and professional jobs. Most of the posts they offer require fluency in a second language such as English, French, German or Portuguese.

Sales executives, network executives, web developers, Java software developers, customer service reps, administrative assistants, systems engineers, technical support, bilingual specialists, database administrators, financial analysts, call center agents with advanced English, electronic engineers, project managers, marketing executives are among the positions offered by the participating companies

Companies accept résumés in both digital and printed formats, and the organizers set up information kiosks for questions about participating companies. Visitors are offered free lectures from human resource specialists, have their English proficiency tested and receive free counseling on labor issues.

According to the reading, determine if the statement is true or false and write it in the parenthesis.

1. The companies require only staff for permanent jobs ()
2. The Job fairs usually take place in the university campuses ()
3. Most Job Fairs take place out of the GAM ()
4. The entrance for the Job Fairs is free in most of the cases ()
5. Companies seek staff who can master at least four languages ()
6. The companies only accept the digital version of the curriculum vitae ()
7. Questions about the companies are addressed by the participating companies ()
8. Customer service positions are available ()
9. Companies do not pay attention to language proficiency ()
10. The participant receive free lectures and counseling ()

Activity # 9

Topic: Technical Accounting vocabulary – “Alphabetic Soup”

Level: Twelfth Year

Skill(s): Writing

Objective: To learn and use technical vocabulary.

Function: Encourage in students to use technical accounting vocabulary by playing a fun activity instead of something boring. Filling crosswords is an interesting way to learn and a non-regular activity student do in class. At the same time, this activity makes students think and practice.

Materials: Crosswords sheet

Step-by-Step Explanation:

1. The teacher delivers a crosswords sheet per student.
2. They may play in pairs to fill it as corresponds.
3. The crosswords sheet is then reviewed by the teacher in a group way.

Solve the following crossword puzzle using the linking words and phrases:

- | | | | |
|---------------|-------------|--------------|------------|
| 1. Accounting | 2. Assets | 3. Liability | 4. Profit |
| 5. Check | 6. Customer | 7. Client | 8. Sale |
| 9. Payable | 10. Collect | 11. IRS | 12. Income |
| 13. Maturity | 14. Due | 15. Salary | 16. Rent |

A	Y	O	B	X	T	M	M	C	I
T	C	E	L	L	O	C	W	L	A
X	Y	L	B	P	R	O	F	I	T
B	P	K	P	Z	Q	V	N	E	G
R	E	M	O	T	S	U	C	N	S
I	G	U	N	R	V	T	H	T	M
M	S	M	F	D	T	Y	S	K	O
A	C	C	O	U	N	T	I	N	G
S	H	J	U	E	E	I	P	R	F
G	E	N	X	S	R	L	M	U	S
O	C	T	S	X	V	I	R	I	A
T	K	A	Y	D	T	B	J	N	L
H	L	Y	Z	I	I	A	N	C	A
E	Q	G	O	P	Z	I	Q	O	R
J	G	Y	K	X	Y	L	O	M	Y
P	X	P	A	Y	A	B	L	E	R
M	A	T	U	R	I	T	Y	F	D

FIND THE WORDS:

ACCOUNTING, CHECK, PAYABLE, MATURITY, ASSETS, CUSTOMER, COLLECT, DUE, LIABILITY, CLIENT, IRS, SALARY, PROFIT, SALE, INCOME, RENT.



								C	
T	C	E	L	L	O	C		L	
				P	R	O	F	I	T
								E	
R	E	M	O	T	S	U	C	N	
								T	
				D	T	Y	S		
A	C	C	O	U	N	T	I	N	G
	H			E	E	I		R	
	E			S	R	L			S
	C		S			I		I	A
	K	A				B		N	L
	L					A		C	A
E						I		O	R
						L		M	Y
		P	A	Y	A	B	L	E	
M	A	T	U	R	I	T	Y		



Activity # 10

Topic: Reading Comprehension – “The Purpose of Financial Reporting”

Level: Twelfth Year

Skill(s): Writing

Objective: To understand a reading on the financial reports.

Function: Learning, through a written book report, how to get the main points and a sort of literary analysis from a short reading. The students do and understand how to analyze and extract the main ideas and points from any story

Materials: Outline Sheets

Step-by-Step Explanation:

1. The teacher delivers the book report sheet
2. The teacher explains to students what they are supposed to do with their outline sheet.
3. The students can work in pairs.
4. The teacher and students review the Outline together.



The Purpose of Financial Reporting

Financial reports are the documents and records you put together to track and review how much money your business is making (or not). The purpose of financial reporting is to deliver this information to the lenders and shareowners (the stakeholders) of your business. If someone else is supporting part of your business, financial reporting must be part of the essential contract between you and him or her. Your lenders and investors have the right to know if their money is being spent wisely and returning a profit.

A financial report should answer certain basic financial questions:

- Is the business making a profit or suffering a loss, and how much?
- How do assets stack up against liabilities?
- Where did the business get its capital, and is it making good use of the money?
- What is the cash flow from the profit or loss for the period?
- Did the business reinvest all its profit?
- Does the business have enough capital for future growth?

Businesses often assume that the readers of the financial statements and other information in their financial reports are knowledgeable about business and finance, in general, and understand basic accounting terminology and measurement methods, in particular. Do not expect to find friendly hand holding and helpful explanations in financial reports you read, and realize that drafting a financial report yourself takes a lot of accounting expertise.

Keeping your financial report legal

Financial reporting is governed by statutory and common law and it should be done according to ethical standards. Unfortunately, financial reporting sometimes falls short of both legal and ethical standards. These standards and requirements for accounting and financial reporting often change, so you need to stay updated. The reasons for these changes include the following:

- **Scandals:** Without a doubt, the rash of accounting and financial reporting scandals over the last two decades was one major reason for the step-up in activity by the standards setters.

The Enron accounting fraud not only brought down a major international CPA firm (Arthur Andersen) but also led to passage of the Sarbanes-Oxley Act of 2002. Sarbanes-Oxley includes demanding requirements on public companies regarding establishing and reporting on internal controls to prevent financial reporting fraud.

- **Complexity:** Doing business has an ever-increasing level of complexity. When you look at how business is being conducted these days, you find more and more complexity — for example, the use of financial derivative contracts and instruments.

The legal exposure of businesses has expanded, especially in respect to environmental laws and regulations. There is also a move toward the internationalization of accounting and financial reporting standards.

Questionnaire to Teacher

1) Which is your age?

- Under 25.
- From 26 to 35.
- From 36 to 45.
- Over 45.

2) How long have you been working as a teacher?

- 1 - 5 years.
- 5 - 10 years.
- more than 10 years.

3) How long have you been working as Accounting in English teacher?

- 1 - 5 years.
- 5 - 10 years.
- more than 10 years.

4) Which is your employment status as a teacher in the CTP CIT?

- Part time teaching.
- Full time teaching.

5) What methodology do you apply in your Accounting in English classes? More than 1 option can be chosen.

- Lecture by teacher.
- Class discussion conducted by teacher.
- Presentation by student panels from the class: class invited to participate.
- Student reports by individuals.
- Student reports by groups.
- Debate (informal) on current issues by students from class.
- Crossword puzzles.
- Construction of vocabulary lists.
- Constructions of summaries by students.
- Reading aloud
- Student construction of diagrams, charts, or maps.

6) What teaching approach do you apply in your classes? More than one option can be chosen. Please explain why you apply them.

- Grammar translation.
- Direct Method.
- Audio Lingual.
- Silent Way.
- Total Physical response.
- Communicative Language Teaching.
- Others: _____.

Why: _____

_____.

7) Do you receive professional development trainings/refreshments/seminars? When was the last one received?

- Yes (when? _____).
- No.

8) Do you have the appropriate instructional materials ready in advance for each lesson? More than one option can be chosen.

- Audience English language proficiency levels.
- Pedagogical Categories for practicing integrated skill.
- Skills basics such as vocabulary and spelling to more advanced skills like language awareness and critical thinking.
- Type of Content books, articles, websites, interactive media.
- Themes and subjects such as art, technology, civic education.

9) Are you the only Accounting in English teacher at ColegioTécnicoProfesional CIT?

- Yes.
- No.

10) Do you plan learning activities that directly address the objectives outlined for the lesson?

_____ Yes
_____ No

11) Is the English language of the 12th grade students based on the Colorado Academics Standards (Reading, Writing and Communicating)?

_____ Yes.
_____ No.

12) Do you employ a variety of instructional strategies to ensure students a successful learning of their needs and environment?

_____ Yes.
_____ No.

13) Do you engage students with effective questioning techniques and verbal feedback?

_____ Yes.
_____ No.

14) Do you apply content knowledge in different ways to enrich and extend student communication and vocabulary learning?

_____ Yes.
_____ No.

15) Do you integrate Technology into your planning and content instruction?

_____ Yes.
_____ No.

16) What aspects would you determine as the responsible ones in this course?
More than one option can be chosen.

_____ The student does not show interest.
_____ The duration of the course is not enough to assimilate the content and objectives.
_____ There is a lack of Technology resources.
_____ The text book used in class is not appealing to students.
_____ Others _____.

17) Give your opinion about the following aspects related to the inclusion and application of the technical English language to effectively assimilate by students the Basic Accounting Principles and vocabulary.

	Excellent	Good	Regular	Poor
Physical condition of the classroom.				
The duration of the classes.				
The quantity of participants.				
Teacher's knowledge on the topic.				
Teaching material delivered to students.				
The program design by the institution.				

Questionnaire to Students

1) Gender of your teacher.

_____ Male.
_____ Female.

2) Number of students in your class

_____ Males.
_____ Females.

3) What methodology do your teacher apply in your Accounting in English classes?
More than one option can be chosen.

_____ Lecture by teacher.
_____ Class discussion conducted by teacher.
_____ Recitation oral questions by teacher answered orally by students.
_____ Discussion groups conducted by selected student chairpersons.
_____ Presentation by student panels from the class: class invited to participate.
_____ Student reports by individuals.
_____ Student reports by groups.
_____ Debate (informal) on current issues by students from class.
_____ Assignment to outline certain supplementary readings.
_____ Crossword puzzles.
_____ Construction of vocabulary lists.
_____ Constructions of summaries by students.
_____ Flash cards.
_____ Student construction of diagrams, charts, or maps.
_____ Making of posters by students.
_____ Oral reports.
_____ Reading aloud.
_____ Telling about a trip.
_____ Construct a drama.

4) What factors do you think generate more difficulties for you as student in your English Accounting class? More than one option can be chosen.

_____ Lack of interest in the class.
_____ Duration of the course is not enough to assimilate the objective.
_____ The content of the course is difficult.
_____ The textbooks used in class are not appealing to you.
_____ Activities are boring and confusing.
_____ Teacher does not show domain of the topic.
_____ Evaluation is unfair and confusing.

5) Do you use in class or home an English-Spanish accounting dictionary to reinforce your knowledge about technical definitions and concepts?

_____ Yes (where? _____).

_____ No.

6) Do you dedicate time out of class to study and improve your knowledge on basic accounting principles and/or technical vocabulary?

_____ Yes.

_____ No.

7) Do you think English is important for people who work in accounting and finance to communicate in a variety of situations with colleagues and business partners?

_____ Yes.

_____ No.

8) Select some different types of job you know about in accounting.

_____ Bookkeeper.

_____ Janitor.

_____ Auditor.

_____ Salesman.

_____ Accountant.

_____ IT Coordinator.

9) Bookkeepers are:

_____ People employed by an outside firm to inspect its accounts.

_____ Persons in charge of the tax affairs in a company.

_____ Administrative staff who process the records of a business' financial activities.

10) Are you familiar with the meaning of the following abbreviations?

GAAP (Generally Accepted Accounting principles). _____ Yes.

_____ No.

IFRS (International Financial Reporting Standards). _____ Yes.

_____ No.

IAS (International Accounting Standards). _____ Yes.

_____ No.

IASC (International Accounting Standards Committee) _____ Yes.
 _____ No.

11) Choose the correct financial equation:

- _____ Total Liability = Income minus fixed expenses.
- _____ Patrimony = Total Asset minus Total Liability.
- _____ Total Asset = Total Expenses plus Total Income.
- _____ Short Term Assets = Total Liability minus Patrimony.

12) Select the correct definition of Dividend:

- _____ Things which a person or company owns and which are of value to the owner.
- _____ The total value of a company minus the net value of the tangible assets.
- _____ The increase (decrease) in value of an asset which has not yet been sold.
- _____ The distribution of the profits of a company to its owners.

13) Do you feel your Accounting teacher has been able to...

	Always	Sometimes	Seldom	Never
Motivates the students to participate in class.				
Set clear rules of the class.				
Perform varied activities to make the class productive and interesting.				
Explain to contents clearly.				
Manage the classroom to create a proper learning environment.				
Evaluate objectively.				

14) What are your expectations once you have finished this twelfth level of Accounting?

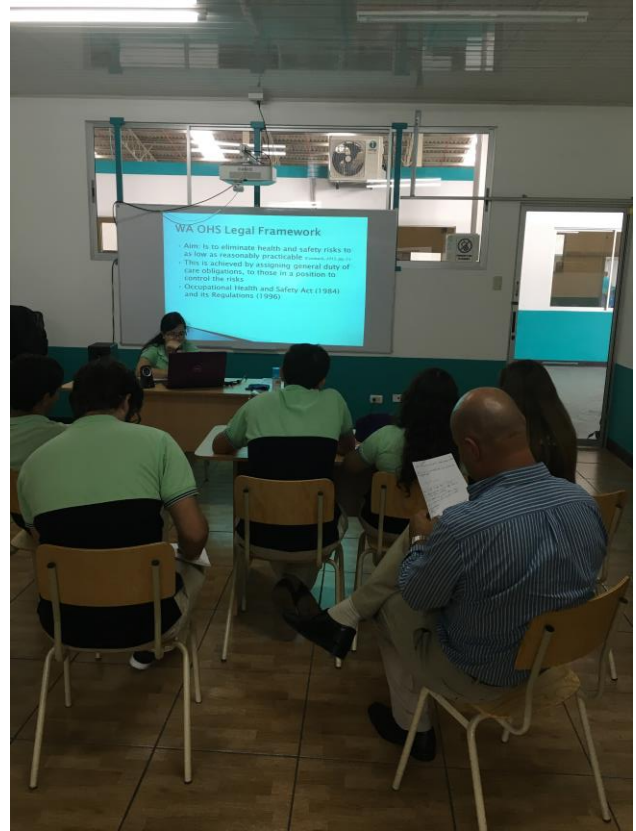
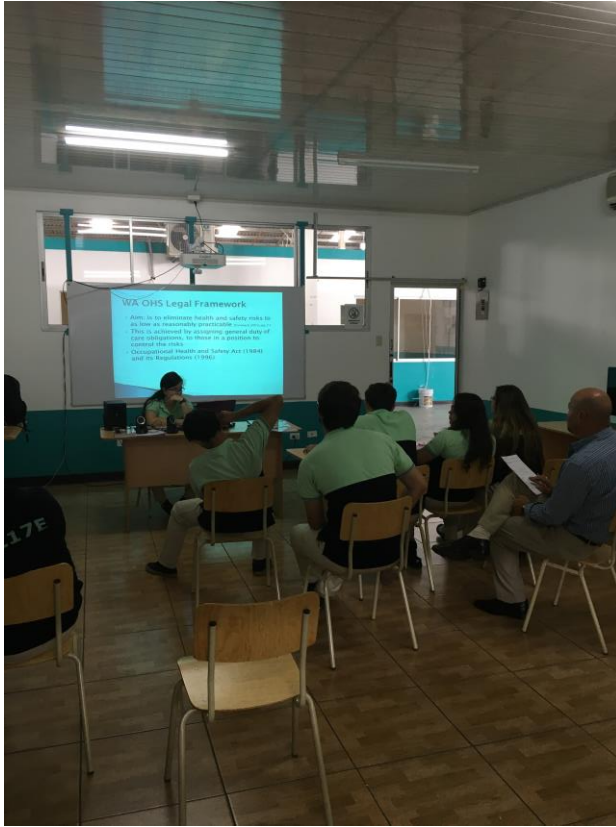
15) Do you have any recommendation that you think the knowledge acquisition of the English language could be more effectively in your class?

_____ Yes.(Which_one?_____


_____ No.

CLASSWORK EVIDENCES

Class Observations



Class Observation Rubric
COLEGIO TÉCNICO PROFESIONAL
CIT



Instructor: Wilhelm Chacón Date: Tuesday, May 23, 2017

Observer: Paulo Herrera # Class: Accounting (Lab.)

	weak	adequate	strong	n/a	comments
Students are engaged	✓				
Students are prepared	✓				
Students appear confident	✓				
Students ask questions		✓			
Students exhibit higher order thinking	✓				
Classroom dynamics are positive		✓			
Learning objectives are clear		✓			
Instructor relates material to prior knowledge		✓			
Instructor encourages interaction			✓		
Instructor is prepared			✓		
Instructor treats students with respect			✓		
Use of technology is appropriate	✓				
Instructor explains expectations clearly		✓			
Instructor is organized			✓		
Body language is appropriate			✓		
Instructor shows concern for student progress		✓			
Instructor response to questions is effective		✓			
Use of learning is appropriate		✓			
Use of media is appropriate		✓			
Explanations and definitions are clear	✓				
Main ideas are summarized		✓			



Class Observation Rubric
COLEGIO TÉCNICO PROFESIONAL
CIT

Instructor: William Chacón Date: Thursday, May 18, 2017
 Observer: Gabriel Herrera H. Class: Accounting Tools

	weak	adequate	strong	n/a	comments
Students are engaged			✓		
Students are prepared			✓		
Students appear confident		✓			
Students ask questions		✓			
Students exhibit higher order thinking			✓		
Classroom dynamics are positive			✓		
Learning objectives are clear	✓				
Instructor relates material to prior knowledge			✓		
Instructor encourages interaction		✓			
Instructor is prepared			✓		
Instructor treats students with respect			✓		
Use of technology is appropriate		✓			
Instructor explains expectations clearly		✓			
Instructor is organized		✓			
Body language is appropriate			✓		
Instructor shows concern for student progress		✓			
Instructor response to questions is effective			✓		
Use of learning is appropriate		✓			
Use of media is appropriate		✓			
Explanations and definitions are clear			✓		
Main ideas are summarized			✓		



Class Observation Rubric
COLEGIO TÉCNICO PROFESIONAL
CIT

Instructor: William Chacón Date: Friday, May 19, 2017
 Observer: Gabriel Herrera H. Class: Business Management

	weak	adequate	strong	n/a	comments
Students are engaged	✓				
Students are prepared	✓				
Students appear confident		✓			
Students ask questions	✓				
Students exhibit higher order thinking	✓				
Classroom dynamics are positive	✓				
Learning objectives are clear		✓			
Instructor relates material to prior knowledge		✓			
Instructor encourages interaction		✓			
Instructor is prepared			✓		
Instructor treats students with respect			✓		
Use of technology is appropriate		✓			
Instructor explains expectations clearly		✓			
Instructor is organized		✓			
Body language is appropriate	✓				
Instructor shows concern for student progress	✓				
Instructor response to questions is effective		✓			
Use of learning is appropriate	✓				
Use of media is appropriate		✓			
Explanations and definitions are clear	✓				
Main ideas are summarized	✓				



**COLEGIO TÉCNICO PROFESIONAL
CIT
END OF TERM TEST
FIRST TRIMESTER 2017**

Approval by the
Evaluation
Committee

ACCOUNTING DECISSION TOOLS

PROFESSOR: William Chacón

PERCENTAGE: 25%

TOTAL POINTS: 54 PTS.

ESTIMATED TIME: 80 MINUTES

LEVEL: Twelfth

POINTS OBTAINED: _____ PERCENTAGE OBTAINED: _____ SCORE: _____

STUDENT NAME: _____

GROUP: _____ DATE: _____

PARENT'S SIGNATURE: _____

GENERAL INSTRUCTIONS

1. The test has **3 parts**, distributed in **7 pages**. If this is not the case, it is the student's responsibility to immediately inform the teacher in charge so the missing pages can be supplied.
2. Write your full name, including your two last names.
3. Read the instructions carefully. Ask the teacher for help if you do not understand them.
4. Work neatly and in order. Do not make scratches. Only legible answers will be checked.
5. Avoid using White out. If you use it, you won't be able to process a claim.
6. Use a blue or black pen to write your answers. If pencil is used, claims will not be accepted.
7. Work individually. Cheating will be sanctioned with the minimum grade of 1 point. (Article 49 –Reglamento de Evaluación)
8. Check your exam before handing it in. Make sure you answered all questions. In case you do not know the answer, write I DON'T KNOW.
9. Cell phones or any other digital devices are not allowed during the test. They should be kept in the student's backpack, in silence. (Article 50-Reglamento de Evaluación).
10. Write your full name at the bottom of each page of your test.
11. Do not make any drawings, graffiti or scratches in the test. This is considered a minor fault. (Article 44- Reglamento de Disciplina-Section v)

I PART. MULTIPLE CHOICE

Choose the option that completes each statement or answers each question correctly. (10 points)

1. In the basic characteristics of understanding the business, the economy is an external factor that affects the success of your business. Considering the above, which of the following factors corresponds to an economic factor?
 - A) Customer Expectation
 - B) Diversifying product line
 - C) Employees identify with the company
 - D) Ensure tactful communications

2. Which option refers to internal environmental factors that affect business?
 - A) Organizational direction
 - B) Concentrated industry with a few major competitors
 - C) Socioeconomic, Legal and Ethical factors
 - D) The economic abilities to afford the products

3. Which option includes external environmental factors that affect business?
 - A) Effectiveness of communication and value of employees
 - B) Companies Competitive Analysis
 - C) Organizational Direction
 - D) The strength of the employees

4. Inherent risk is the risk of a material misstatement in the financial statements. Of the following list, which represents a case of inherent risk?
 - A) Statements are prepared by individuals who do not have the necessary technical knowledge of Accounting and Finance.
 - B) Material Misstatement remaining undetected by the auditor.
 - C) High degree of judgement and estimation is involved.
 - D) The company has operating losses.

5. Detection Risk is the risk where the auditors fail to detect a material misstatement in the financial statements. Of the following list, which represents a case of detection risk?
 - A) Some risk is always present due to the inherent limitations of the audit such as the use of sampling for the selection of transactions.
 - B) Individuals who do not have the necessary technical knowledge of accounting and finance.
 - C) Risk in the audit of a newly formed financial institution which has a significant trade and exposure in complex derivative.
 - D) The accountant omitted accounting entries.

6. A process designed to provide reasonable assurance regarding the achievement of objectives in the areas like operations and finances. The above definition refers to the term _____.
- A) Effectiveness and Efficiency of Operations
 - B) Reliability of Financial Reporting
 - C) Compliance with applicable laws and regulation
 - D) Internal Control
7. The control of resources and equipment, personnel management, unit logistics, individual and unit training, readiness, mobilization, demobilization, discipline, and other matters not included in the operational missions of the subordinate or other organizations is a type of control. Two other types of control are _____.
- A) Inherent and Detection
 - B) Control and Explanation
 - C) Financial and Operational
 - D) Internal or External
8. Which of the following principles are principles of internal control in the real and nominal accounts of a company?
- A) Ethics and Moral
 - B) Rotation of Duties and Bonds (Policies)
 - C) Verification and Evaluation
 - D) Balance and Transparence
9. It is the obligation and the attitude of every employee, regardless of his hierarchy within an organization, to be accountable for the destiny of the resources entrusted to him. The above is a definition of _____.
- A) Objective of Internal Control
 - B) Type of Internal Control
 - C) Risk of Internal Control
 - D) Principle of Internal Control
10. Consider the following: "the cashier must not be a bookkeeper, since there are functions that are incompatible with the cashier's functions and must be performed by different people" The above is a definition of internal control called _____?
- A. Rotation of Duties
 - B. Instruction in Writing
 - C. Cash Responsibility
 - D. Separation of Incompatible Function

II PART MATCHING

Match the definitions in column A to their corresponding term in column B. Write the number in the parentheses. No numbers are repeated (8 points)

- | | |
|--|-----------------------------------|
| - The control cannot exceed the value of what you want to control. () | 1. Authorization |
| - Measurement of internal control in the accounting process of an entity, with the purpose of determining its effectiveness. () | 2. Processing and classification |
| - Cost-Benefit () | 3. Physical Safeguarding |
| - Fraud by agreement between two people. () | 4. Verification and Evaluation |
| - Disposition of the entity's assets that could have a material effect on the financial statements () | 5. Limitation of Internal Control |
| - The labor force used must be accurately and timely informed. () | 6. CI Principles |
| - The amounts owed to staff should be classified. () | 7. CI Types |
| - The development of the actions foreseen in the work plan () | 8. CI Objectives |

III PART EXERCISE RESOLUTION

Instructions: Using the information in the chart, Answer clearly and concisely.
(36 points value, a point for each probing question)

INFORMATION :

You are the chief accountant of the financial company "VALUES OF COSTA RICA SA". You have carried out an exhaustive internal control process of the company, and intend to write the findings report.

A) In the report, identify limitations to the internal control structure in the accounts of a company. (12 points)

Identify limitations to the internal control structure in the accounts of a company.	Limitations to the internal control of accounts of the company About the procedures. Adequate instructions to the personnel. Induction program for the personnel. Cost of internal control versus what is controlled. Expected and unusual operations. Collusion of the personnel Abuses of trust.
--	---

B) In the report, identify elements to evaluate the internal control structure in the accounts of a company. (12 points)

<p>Identify elements to evaluate the internal control structure in the accounts of a company.</p>	<p>Elements to evaluate the internal control structure in accounts of a company.</p> <p>Control environment:</p> <ul style="list-style-type: none">• Approach of the top.• Management concerning the control.• Organization of the upper level.• Framework for the top management. <p>Records and Information system (accounting system):</p> <ul style="list-style-type: none">• Accounting policies• Understanding of the accounting system.• Computerized information system. (CIS) <p>Control procedures:</p> <ul style="list-style-type: none">• Authorization for activities and transactions.• Separation of the functions.• Design and use of documents.• Security devices. <p>Evaluation of recorded and reported amounts.</p>
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COLEGIO TÉCNICO PROFESIONAL

CIT

END OF TERM TEST

FIRST TRIMESTER 2017

Approval by the
Evaluation
Committee

ACCOUNTING

PROFESSOR: William Chacón

PERCENTAGE: 25%

TOTAL POINTS: 48 PTS.

ESTIMATED TIME: 80 MINUTES

LEVEL: Twelfth

POINTS OBTAINED: _____ PERCENTAGE OBTAINED: _____ SCORE: _____

STUDENT NAME: _____

GROUP: _____ DATE: _____

PARENT'S SIGNATURE: _____

GENERAL INSTRUCTIONS

1. The test has **3 parts**, distributed in **6 pages**. If this is not the case, it is the student's responsibility to immediately inform the teacher in charge so the missing pages can be supplied.
2. Write your full name, including your two last names.
3. Read the instructions carefully. Ask the teacher for help if you do not understand them.
4. Work neatly and in order. Do not make scratches. Only legible answers will be checked.
5. Avoid using White out. If you use it, you won't be able to process a claim.
6. Use a blue or black pen to write your answers. If pencil is used, claims will not be accepted.
7. Work individually. Cheating will be sanctioned with the minimum grade of 1 point. (Article 49 -Reglamento de Evaluación)
8. Check your exam before handing it in. Make sure you answered all questions. In case you do not know the answer, write I DON'T KNOW.
9. Cell phones or any other digital devices are not allowed during the test. They should be kept in the student's backpack, in silence. (Article 50-Reglamento de Evaluación).
10. Write your full name at the bottom of each page of your test.
11. Do not make any drawings, graffiti or scratches in the test. This is considered a minor fault. (Article 44- Reglamento de Disciplina-Section v)

I PART. MULTIPLE CHOICE

Choose the option that best completes each statement (8 points)

1. An analysis of cash flows, besides providing useful information for decision-making, allows observing the way in which the economic policy of an economic entity has been implemented.
Considering the above, which could be one of the questions a flow of funds analysis answers?
 - A) Why can't the company finance itself?
 - B) What amount of money should be provided in the long term?
 - C) What indebtedness relationship should the company maintain?
 - D) What level of inventory should the company maintain?

2. In order to explain the financial policy of a company, the different analyses of cash flows do not diagnose its economic situation, being only a study that corresponds to the analysis of indicators and, therefore, is only an instrument for the evaluation of said policy.
Considering the above, what valuable information does it provide to the user of cash flow statements?
 - A) The policy of distribution of profits, especially in relation to funds generated internally by the company.
 - B) The policy of selecting the inventory method to use.
 - C) The selection of an accelerated depreciation method.
 - D) The estimation of the weighted rate of the credits maintained by the company

3. "The first source of internal resource generation is sales, to which should be added those items like non-operating income recorded in the accounting period."
What kind of non-operational income does the previous information refer to?
 - A) Bank transfers, current account deposits
 - B) Financial income, sale of property, plant and equipment, and dividends received, among others
 - C) Disbursement of the bank for an agreed loan
 - D) Issuance of preferred shares

4. The lack of working capital may affect access to new resources for the normal development of the activities of the economic entity. Considering the above, Working Capital is defined as the _____.
 - A) total assets available to the company
 - B) current assets of the company
 - C) current assets minus current liabilities of the company
 - D) fixed assets minus company fixed liabilities

Student Name: _____

5. In the Statement of Cash Flows, operations which do not affect items of net working capital and which consequently do not constitute sources or applications of funds may also be presented. Some of these operations are _____.
- A) the valuation of real estate or other productive fixed assets
 - B) the purchase of goods or merchandise on credit
 - C) cancellation of obligations with suppliers
 - D) allocation of resources for short-term investments
6. The contributions of partners or shareholders not in cash but represented in properties, plant or equipment or other class of assets considered as long term should be considered as _____.
- A) Operations affecting Working Capital
 - B) Operations that do not affect items of Net Working Capital
 - C) Sources of operations of the company
 - D) Sources other than the company's own operations
7. When reclassifying balance sheet items; for example, constructions in progress to Properties, plant and equipment or from inventories in transit to inventory of raw material, this type of reclassification should be considered as _____.
- A) Sources other than the company's own operations
 - B) Sources of operations of the company
 - C) Operations that do not affect items of Net Working Capital
 - D) Operations affecting Working Capital
8. The statement of changes in financial position must be prepared in such a way that the sources and applications of resources can be identified in the first place, detailing its different components. These components refer to _____.
- A) Net Income, items that do not affect Working Capital, external sources from which the Capital of Work has been obtained, and applications or uses of resources obtained.
 - B) Net Income, source and use of funds
 - C) Net Income, source and application of resources
 - D) Net Income, Net Working Capital, source and use of resources

Student Name: _____

II PART MATCHING

Match the definitions in column A to their corresponding term in column B. Write the number in the parentheses. Numbers may be used more than once. (10 points)

COLUMN A		COLUMN B
- Decrease in an asset	()	1. Applications-Uses
- Liability increase	()	2. Origin – Source
- Net income after taxes	()	3. Statement of source and application of funds
- Depreciation	()	4. Revaluation Surplus
- Net loss	()	5. Income Statement
- Payments of dividends	()	6. Sheet Balance
- Re-acquisition or withdrawal of shares	()	7. Current Assets
- The total of “sources” and “applications” must be the same	()	8. Current Liabilities
- Net profit after tax is usually the first source and dividends the first use	()	
- Neither origin nor application	()	

Student Name: _____

III PART EXERCISE RESOLUTION

Instructions: Using the information in the Statements, Answer clearly and concisely.
(30 points value, a point for each probing question)

- A. Prepare a Sources and uses statement (20 points)
- B. Estimate the Working Capital, and decide if it increases or decreases. (5 points)
- C. Estimate the net change in stockholders' equity, which is calculated by adding sales of shares or by deducting the repurchase of shares from the difference between net income after tax and dividends per cash. (5 points)

Balance Sheet of ABC Company LLC

	Year 0	Year 1
Cash	\$300	\$400
Investments Short Term	\$200	\$600
Accounts Receivable	\$500	\$400
Inventory	\$800	\$500
Payment in advance	\$100	\$100
Total current assets	\$1.900	\$2.000
Total fixed assets	\$1.000	\$1.200
Total assets	\$2.900	\$3.200

Student Name: _____

Accouts payable	\$500	\$600
Documents to pay	\$700	\$400
Taxes to pay	\$200	\$200
Accumulated Liabilities	\$ -	\$400
Total current liabilities	\$1.400	\$1.600
Large term loans	\$400	\$600
Total liabilities	\$1.800	\$2.200
Preferred shares	\$100	\$100
Common shares	\$500	\$300
Capital surplus	\$500	\$600
Total Capital	\$1.100	\$1.000
Total liabilities and capital	\$2.900	\$3.200

Student Name: _____

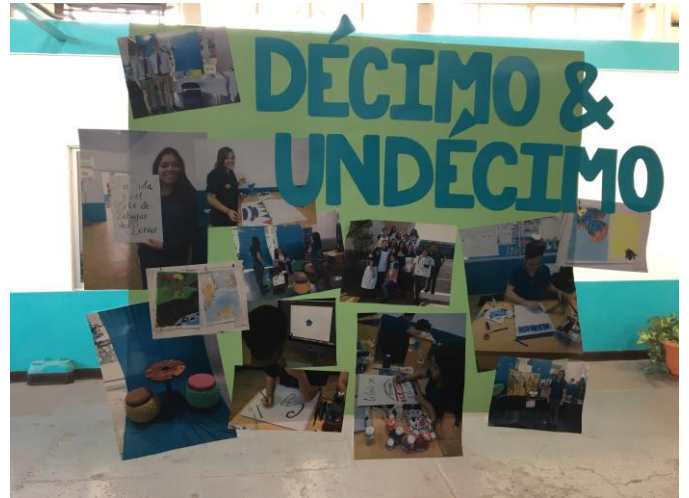
Activities





Facilities







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