ADMINISTRATION, COMMERCE AND COMPUTER TECHNOLOGY

ACCOUNTING

5731

ANALYSIS AND PLANNING TABLES
INFORMATION ON THE EVALUATIONS
EVALUATION FORMS

VOCATIONAL and TECHNICAL EDUCATION

Québec

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DEVELOPMENT TEAM

Text	Ginette Campeau, Teacher Wedad Doummar, Teacher Helen Renaud, Teacher Jean-Noël Savard, Teacher **Commission scolaire Marguerite-Bourgeoys** Marc Leclerc, Teacher **Commission scolaire de Laval** Claude Paré, Program Development Consultant Thérèse Trudeau, in charge of pedagogical evaluation for the *Administration, Commerce and Computer Technology* sector **Ministère de l'Éducation**
Document layout	Manon Claude, Secretary **Direction générale de la formation professionnelle et technique** **Ministère de l'Éducation**
Coordination of production	Thérèse Trudeau, in charge of pedagogical evaluation for the *Administration, Commerce and Computer Technology* sector **Ministère de l'Éducation**
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INTRODUCTION

This document is intended to provide support for pedagogical planning and to facilitate the work required to implement the *Accounting* program. It may be considered an interface between the program produced by the Ministère de l'Éducation and the work carried out in vocational education centres with respect to the development of learning activities and the production of teaching and evaluation materials.

This document is designed to ensure greater consistency between the objectives of the program and the means taken to achieve them and to ensure that they have been attained. It is also intended to make it easier to integrate both formative and summative evaluation activities into the teaching and learning process. It also facilitates pedagogical planning by presenting all this information in one document.

The proposed pedagogical planning strategy implies the participation of teachers in the system. This involvement is less significant when the main elements of pedagogical planning are defined and more significant when the learning activities are produced.

To make it easier for teachers to participate in this regard and to foster a spirit of sharing where the development of learning activities is concerned, the Ministère has made this document available on the Internet, more specifically on the *Inforoute FPT* Web site. Teachers of a particular program may also use an electronic forum for presenting, sharing and consulting learning activities.

This document is divided into two main parts. Part One contains a description of the pedagogical planning model, information on the program and elements of pedagogical planning specific to the program. Part Two contains a guide on how to read the different tables and, for each module in the program, analysis and planning tables that contain details on learning and evaluation, information on the evaluation and an evaluation form.

PART ONE

PEDAGOGICAL PLANNING MODEL

The proposed pedagogical planning model is consistent with:

- the characteristics of competency-based programs
- a vision of learning that fosters the construction of competencies
- the principles of the evaluation of learning in vocational education
- the possibility of getting vocational education teachers more involved in pedagogical planning, with respect to both learning and evaluation

1 CONCEPT OF COMPETENCY

- A competency is the ability to act, succeed and make progress
  - that makes it possible to successfully perform occupational tasks or activities
  - and that is based on an organized set of essential elements (knowledge, skills in different areas, perceptions, attitudes, etc.)

2 ELEMENTS OF THE PEDAGOGICAL PLANNING MODEL

This pedagogical planning model includes the following elements:

- a logic diagram showing the teaching sequence
- proposed pedagogical aims
- analysis and planning tables featuring:
  - learning focuses, guidelines and learning activities for each competency in a program
  - evaluation indicators and criteria together with their respective weighting, evaluation strategies, for both formative evaluation and evaluation used for certification, for each competency in a program
- information on the evaluations and evaluation forms

3 PEDAGOGICAL PLANNING PROCESS

In the pedagogical planning model used in vocational education, certain pedagogical planning elements are defined by a team composed of content specialists, a program development consultant and an evaluation consultant, while other elements are under the responsibility of the teachers of the program in question. The pedagogical planning process described below takes into account this sharing of responsibilities and consists of the following steps:

Step 1: Becoming familiar with the program
Step 2: Becoming familiar with the logic diagram showing the teaching sequence
Step 3: Becoming familiar with the proposed pedagogical aims, adapting these aims and determining ways of incorporating them into the teaching
Step 4: Becoming familiar with the information provided in the analysis and planning tables
Step 5: Determining a teaching sequence for the different learning focuses, developing learning activities and producing learning and evaluation materials
Step 6: Planning for educational materials

Step 1: Becoming familiar with the program

The pedagogical planning process should start with a careful reading of the program. Teachers will find it useful to consult all the operational objectives in order to get an overview of the competencies to be acquired.

Teachers should also spend time closely examining the grid of learning focuses in order to understand the relationships between specific and general competencies as well as the functional links shown on the grid.

In this document, a synoptic table for the program and the grid of learning focuses are found in the section *Information on the Program*.

Step 2: Becoming familiar with the logic diagram showing the teaching sequence

Teachers should become familiar with the logic diagram showing the teaching sequence in order to fully understand the general order in which competencies are to be acquired, and to identify those competencies which are prerequisites to other competencies, those competencies for which there are no specific prerequisites, and those competencies that should or could be developed simultaneously.

The logic diagram showing the teaching sequence is found in the section *Elements of Pedagogical Planning*.

Step 3: Becoming familiar with the proposed pedagogical aims, adapting these aims and determining ways of incorporating them into the teaching

Pedagogical aims are educational goals that are based on important values and concerns and that serve to guide activities with students in a certain direction each time an appropriate situation presents itself. These aims, which are ongoing, allow students to develop habits, attitudes or skills that have not generally been the focus of specific objectives, but which are nonetheless important.

Teachers should become familiar with the pedagogical aims proposed by the development team, adapt or enhance these aims and determine ways of incorporating them into their teaching.

The pedagogical aims are found in the section *Elements of Pedagogical Planning*.

Step 4: Becoming familiar with the information provided in the analysis and planning tables

This involves reading the tables related to the program modules. Although teachers are generally responsible for only one or a few modules at most, it is important that they familiarize themselves with all the analysis and planning tables in order to fully understand how the learning focuses, guidelines, and evaluation indicators and criteria are distributed throughout the program.

A study of the analysis and planning tables presupposes a thorough understanding of the pedagogical planning model, and more particularly, of the competency acquisition process which is explained under point 4 of this section. The operational objectives, the grid of learning focuses and the proposed pedagogical aims also help in understanding the information presented in the analysis and planning tables.

A guide on how to read the analysis and planning tables and the actual tables for each module are found in the second part of this document.

Step 5: Determining a teaching sequence for the different learning focuses, developing learning activities and producing learning and evaluation materials

In the analysis and planning tables, the learning focuses are presented according to the structure of the operational objective and not necessarily according to a teaching sequence. Teachers will have to establish the teaching sequence as they see fit. They will then have to develop learning activities and produce learning materials. Teachers may share their ideas for learning activities with other teachers through the electronic forum on learning activities on the *Inforoute FPT* Web site.

Teachers are to prepare learning activities by referring to the information in the analysis and planning tables (acquisition phases, learning focuses, guidelines). In this regard, teachers will find it useful to consult Table 3, *Learning Activities Involved in the Acquisition of a Competency*, and Table 4, *Training Process and Environment Involved in the Acquisition of a Competency*, both found under point 4 of this section.

As for formative evaluation, teachers will prepare materials by referring to the formative evaluation criteria in the analysis and planning tables, and will make sure that formative evaluation activities are integrated into the learning activities. In terms of evaluation for purposes of certification, teachers are required to comply with the appropriate specifications in the analysis and planning tables of the module in question, since the tables are prescriptive. Preparation of evaluation materials for certification purposes must take into account the information on the evaluation and the evaluation form which accompany the analysis and planning tables for each module.

In carrying out this step, teachers will also find it useful to consult the *Evaluation Framework* found under point 5 of this section, and the section *How to Read Analysis and Planning Tables, Information on the Evaluations and Evaluation Forms* found in Part Two of this document.

Step 6: Planning for educational materials

Teachers are required to plan for educational materials with due consideration for the specifications contained in the organizational guide. To determine the required setting or context, teachers can consult Table 4, *Training Process and Environment Involved in the Acquisition of a Competency*, found under point 4 of this section.

4 PHASES INVOLVED IN ACQUIRING A COMPETENCY

In order to organize the analysis process, it is helpful to refer to the general process of competency acquisition. Five major phases lead to the acquisition of a competency:

- exploration
- basic learning
- practice
- transfer
- enrichment

The **exploration phase** is intended to highlight the relevance of the competencies to be acquired so as to increase students' motivation and facilitate learning. It can also allow students to confirm their career choice and help them to get their bearings in the program.

The **basic learning phase** focuses on the cornerstones of the competencies, that is, all of the knowledge, skills in various areas, attitudes and perceptions that make it possible for students to adequately perform an occupational task or activity. The essence of the competency and the potential associated with that competency are developed in this phase.

The **practice phase** relates to the more "operational" dimension of the competency. The focus is on the integration of basic knowledge involved in carrying out a task or activity. During this phase, students learn how to carry out a task or activity by gradually practising the various steps involved, until they are finally able to carry out the task or activity in full, in accordance with predetermined performance standards.

The **transfer phase** refers specifically to the adaptations required to transfer and apply the competency (the basics of which have already been acquired) to a real or simulated working environment, in accordance with performance standards required for entry into the work force.

The **enrichment phase** makes it possible to occasionally go beyond the minimum performance standard when applying the competency. It may also focus on the acquisition of additional competencies.

It is important to note that for a competency to be fully acquired, at least the three major phases of basic learning, practice and transfer must be involved. Also, learning activities should ideally be preceded by activities related to the exploration phase because such activities highlight the relevance of the competencies that the students are preparing to develop and allow them to situate themselves in relation to the occupation and the program. Table 1 shows the major phases involved in the competency acquisition process and emphasizes the progressive integration of learning.

Note: Although integration and transfer occur at different times in the learning process, they mainly occur during two major phases in the competency acquisition process, namely the practice and transfer phases.

The competency acquisition process has a direct impact on the choice of learning focuses, learning activities and training environments. The following tables provide information on the different choices associated with the competency acquisition phases:

- Table 2, *Learning Focuses Involved in the Acquisition of a Competency*, highlights the characteristics of the learning focuses associated with the different competency acquisition phases.
- Table 3, *Learning Activities Involved in the Acquisition of a Competency*, describes the learning activities associated with the different competency acquisition phases.
- Table 4, *Training Process and Environment Involved in the Acquisition of a Competency*, suggests possible settings for each competency acquisition phase.

TABLE 1: MAJOR PHASES INVOLVED IN ACQUIRING A COMPETENCY

Continuum of integration of learning and entry into the work force

EXPLORATION	BASIC LEARNING	PRACTICE	TRANSFER	ENRICHMENT
Career choice or getting one's bearings in the program, or motivation and getting a good start	Acquisition or development of knowledge, skills in various areas, basic perceptions and attitudes, and their integration	Integration of learning while practising occupational tasks or activities, and progression in level of performance	Application of the competency in a new context (real or simulated)	Acquisition or development of a competency beyond the required standard
	General competency of a more basic and transferable nature			
	Specific competency focusing on the mastery of tasks			

This table provides a snapshot of the general process involved in acquiring a competency and is intended to facilitate the analysis process. In reality, this process involves movements back and forth between phases, and some reversal and combinations of activities. This process should therefore not be viewed as strictly linear or compartmentalized. In Table 4, the arrows between the major phases of the process indicate these numerous possibilities.

TABLE 2: LEARNING FOCUSES INVOLVED IN THE ACQUISITION OF A COMPETENCY

	1	2	3	4	5
PHASES	**EXPLORATION**	**BASIC LEARNING**	**PRACTICE**	**TRANSFER**	**ENRICHMENT**
CATEGORIES OF LEARNING FOCUSES	Knowledge of the environment, the requirements, etc. of the occupation and the training required (at the beginning of the program) Start of the learning process and motivation (at the beginning of a course or when learning something specific for the first time)	KNOWLEDGE: notions, principles, concepts, etc. SKILLS: gestures, movements and coordination thereof; use of tools, operation of machinery, application of knowledge, etc. PERCEPTIONS: recognition of odours, noises, colours, heat, etc.; determination of the source, cause, etc.; intuitive understanding, representation of objects, etc. ATTITUDES: general behaviours, way of being and acting, especially in terms of ethics, occupational health and safety, quality control, interpersonal relations, etc.	Performance of the occupational task or activity, progression in the level of performance and integration of basic learning (Guided activities, considerable supervision and support: relatively limited autonomy in performing the task or activity)	Application of learning in a goods producing or service provision context, including any necessary adaptations (A greater degree of autonomy in performing the task or activity)	Development of the competency beyond the required performance standard or the acquisition of new competencies (A limited amount of time allotted within the program. Additional time may be allotted, especially in the case of a work-study program.)

TABLE 3: LEARNING ACTIVITIES INVOLVED IN THE ACQUISITION OF A COMPETENCY

	1	2	3	4	5
PHASES	**EXPLORATION**	**BASIC LEARNING**	**PRACTICE**	**TRANSFER**	**ENRICHMENT**
NATURE OF LEARNING ACTIVITIES	a) Observation and information activities: conferences, visits to companies and training centres; library research, etc. b) Introductory activities aimed at raising awareness of the relevance and usefulness of the learning	a) Activities involving listening, reflection, discussion, etc. b) Activities involving research, observation, analysis, etc. c) Activities involving the observation and analysis of noises, odours, etc. d) Activities involving the observation and performance of gestures, actions, etc.	a) Activities allowing for the integration of basic learning, as practice activities are introduced b) Activities that involve practising parts of tasks or activities c) Activities that involve practising a more complete task or activity	a) Adaptation activities b) Activities that involve the performance in a work environment (real or simulated conditions) of a task or activity that has essentially been learned	Various activities, depending on the competency or the part of the competency in question

TABLE 4: TRAINING PROCESS AND ENVIRONMENT INVOLVED IN THE ACQUISITION OF A COMPETENCY

Continuum of integration of learning and entry into the work force

EXPLORATION	BASIC LEARNING	PRACTICE	TRANSFER	ENRICHMENT
Career choice or getting one's bearings in the program, or motivation and getting a good start	Acquisition or development of knowledge, skills in various areas, basic perceptions and attitudes, and their integration	Integration of learning while practising occupational tasks or activities, and progression in level of performance	Application of the competency in a new context (real or simulated)	Acquisition or development of a competency beyond the required standard

General competency of a more basic and transferable nature

Specific competency focusing on the mastery of tasks

VARIOUS SETTINGS	CLASSROOM	LABORATORY (science, technology, etc.)	WORKSHOP* (learning)	WORKSTATION* (for the occupation)	VARIOUS SETTINGS
Observation and information	Activities focusing on abstract concepts	Experiments and applications	Guided exercises and practice	Exercises in real or simulated conditions	Additional activities or exercises

Educational context or goods producing or service provision context	Educational context	Goods producing or service provision context	One of the preceding contexts
VARIOUS ENVIRONMENTS	SCHOOL ENVIRONMENT (May be acquired in the workplace under certain conditions)	WORK ENVIRONMENT (May be acquired in school under certain conditions)	VARIOUS ENVIRONMENTS

*Note: "Classroom" and "laboratory" facilities usually replace "workshop" and "workstation" in the case of nontechnical general competencies.

5 EVALUATION FRAMEWORK

5.1 General Principles

In vocational education, a few general principles guide the choice of strategies for evaluating learning.

Curriculum-based approach

In order to take into account the characteristics of competency-based programs and out of a concern for coherence, evaluation focuses on the competencies described by a program's operational objectives. The evaluation indicators and criteria in the analysis and planning tables are therefore based on elements of the operational objective. They also stem from essential elements of the competency such as the knowledge, skills, perceptions and attitudes to be acquired.

The evaluation procedure is both analytical, because it is based on an analysis of each competency of the program, and global, because it takes into account the program as a whole.

Multidimensional evaluation

Since evaluation focuses on the competency, it is crucial that all aspects of the competency be verified. Thus, the evaluation deals as much with cognitive and psychosensorimotor aspects as with affective aspects.

Criterion-referenced interpretation

According to this approach, the teacher verifies the degree to which each student has attained an objective according to the defined criteria.

Marks

In vocational education, marks are given in a dichotomous manner: students may obtain either zero or all of the marks assigned for each criterion component. For example, if criterion component 3.2 is worth 10 marks, then the teacher has a choice of only two marks: 0 or 10. The acquisition of a competency is also indicated in a dichotomous manner, that is PASS or FAIL, which is determined on the basis of a minimum performance standard or pass/fail conditions.

Evaluation Strategies

The nature of the competencies developed by a program requires varied evaluation strategies.

a) Behavioural objectives

The following may be evaluated:

- theoretical knowledge: in this case, the examination may cover the knowledge applied to the occupation and generally comprises a series of written questions

- the product: in this case, the examination focuses on the object that a student must produce and the evaluation is based on a list of requirements related to the characteristics expected of the product

- the process: in this case, the examination covers the work process that the student follows and the evaluation is carried out with reference to requirements related to the steps involved in the process

b) Situational objectives

For a situational objective, evaluation focuses on the degree to which a student participates in an activity and not his or her performance during the activity. However, students may be required to present relevant information on a given topic.

TABLE 1

SYNOPTIC TABLE FOR THE PROGRAM OF STUDY

CODE	TITLE OF MODULE	DURATION	CREDITS[1]	STATUS[2]
961 012	1. The Occupation and the Training Process	30	2	L
961 024	2. Researching Information	60	4	L
961 034	3. Tables and Charts	60	4	M
961 042	4. Calculations Related to Source Documents	30	2	L
961 054	5. Formatting Correspondence	60	4	L
961 066	6. English Correspondence	90	6	L
961 074	7. Processing Source Documents	60	4	M
961 083	8. Handling Cash	45	3	L
961 093	9. Legislation Affecting Businesses	45	3	L
961 102	10. Professional Relationships	30	2	L
961 115	11. Communicating in French	75	5	L
961 122	12. Payroll	30	2	L
961 134	13. French Correspondence	60	4	L
961 144	14. Processing Data	60	4	L
961 154	15. Daily Tasks	60	4	M
961 165	16. Efficiency	75	5	L
961 175	17. Cost of Goods and Services	75	5	L
961 185	18. End-of-Period Tasks	75	5	M
961 195	19. Year-End Tasks	75	5	L
961 204	20. Income Tax Returns	60	4	L
961 213	21. Accounting Systems	45	3	L
961 222	22. Career Development	30	2	L
961 238	23. Entering the Work Force	120	8	L

1 15 hours = 1 credit

2 Examinations are prepared either by the educational institution (L - local examination) or by the Ministère (M - Ministry examination).

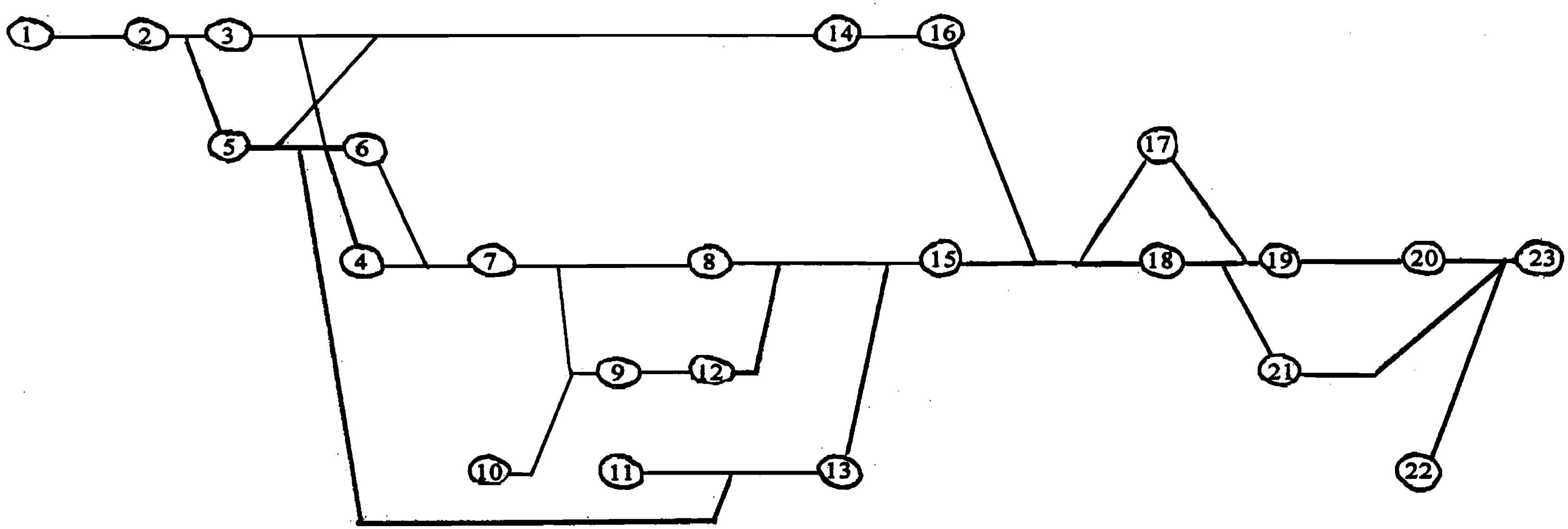
	GRID OF LEARNING FOCUSES IN ACCOUNTING SPECIFIC COMPETENCIES (directly related to the practice of the specific occupation)	OPERATIONAL OBJECTIVES	DURATION (IN HOURS)	WORK PROCESS (major steps)					GENERAL COMPETENCIES (related to technology, subjects, personal development, etc.)														TOTALS	
				Gather and analyze information	Enter data	Do calculations	Produce reports	Verify and correct reports	Determine their suitability for the occupation and the training process	Research and exchange information	Produce tables and charts	Do calculations and prepare source documents	Format accounting-related correspondence	Write accounting-related correspondence in English	Process source documents in different types of companies	Use information related to legislation affecting businesses	Interact in a variety of professional situations	Communicate in French in an accounting context	Write and format accounting-related correspondence in French	Organize and process data related to a company's resources	Ensure that they work efficiently	Commit themselves to the development of their career	NUMBER OF OBJECTIVES	DURATION (IN HOURS)
MODULES	MODULES								1	2	3	4	5	6	7	9	10	11	13	14	16	22		
	OPERATIONAL OBJECTIVES								S	B	B	B	B	B	B	B	S	B	B	B	B	S	14	
	DURATION								30	60	60	30	60	90	60	45	30	75	60	60	75	30		765
8	Handle cash	B	45	▲	▲	▲	▲	▲	○	●	○	●	●	●	●	○	○	○	○		○			
12	Prepare the payroll	B	30	▲	▲	▲	▲	▲	○	○	●	●	●	●	●	●	●	○	○	○	○			
15	Carry out daily tasks related to transactions involving receivables and payables	B	60	▲	▲	▲	▲	▲	○	●	●	●	●	●	●	●	●	●	●	○	○			
17	Perform calculations needed to determine the cost of goods and services	B	75	▲	▲	▲	▲	▲	○	○	●	○	○	○	○	●	○	○	○	●	●			
18	Perform end-of-period tasks	B	75	▲	▲	▲	▲	▲	○	●	●	●	●	●	●	●	●	●	●	●	●			
19	Perform year-end tasks	B	75	▲	▲	▲	▲	▲	○	●	●	○	●	●	○	●	●	○	●	●	●			
20	Produce an income tax return for an individual	B	60	▲	▲	▲	▲	▲	○	●		●	○	○	○	●	●	○	○	○	●			
21	Implement an accounting system	B	45	▲	▲	▲	▲	▲	○	○	○			●	●	●	○	○	○		○			
23	Enter the work force	S	120	▲	▲	▲	▲	▲	○	●	●	●	●	●	●	●	●	●	●	●	●	●		
NUMBER OF OBJECTIVES		9																					23	
DURATION (IN HOURS)			585																					1350

S: Situational objective
B: Behavioural objective

△ Correlation between a step and a specific competency
▲ Correlation to be taught and evaluated
○ Correlation between a general and a specific competency
● Correlation to be taught and evaluated

ELEMENTS OF PEDAGOGICAL PLANNING

LOGIC DIAGRAM SHOWING THE TEACHING SEQUENCE IN *ACCOUNTING* (5731)



PEDAGOGICAL AIMS OF THE PROGRAM

1 To help students develop initiative, autonomy and a sense of responsibility.

2 To help students strive for excellence and develop the habit of self-evaluation.

3 To help students develop a concern for accuracy, neatness and meticulousness.

4 To help students learn effective work methods.

5 To help students develop the capacity for critical analysis and problem solving.

6 To help students work efficiently.

7 To help students develop their sense of entrepreneurship.

8 To help students realize the importance of respecting confidentiality in performing the work of accounting clerk.

PART TWO

HOW TO READ THE ANALYSIS AND PLANNING TABLES, INFORMATION ON THE EVALUATIONS AND EVALUATION FORMS

1 ANALYSIS AND PLANNING TABLES

The analysis and planning tables contain information on learning and evaluation for each module of the *Accounting* program.

A) LEARNING

ACQUISITION PHASE

Each competency has been analyzed by giving due consideration to the competency acquisition process presented in Part One of this document.

In the tables for a behavioural objective, the figure appearing in the *Ph* (phase) column indicates the phase under which the learning focus falls (1 to 5).

The tables for a situational objective do not contain a *Ph* column because this type of objective is structured differently.

LEARNING FOCUSES

The learning focuses refer to all the learning required of students in order to acquire and practise the competency. The learning focuses are not exhaustive and may be enriched in order to meet the specific needs of certain groups of students. The nature of the learning focuses depends on the acquisition phase of the competency with which they are associated. Table 2, *Learning Focuses Involved in the Acquisition of a Competency*, provides an overview of possible learning focuses for each phase.

These focuses are shown in the analysis and planning tables according to the structure used for the specifications of the operational objective and not necessarily according to a teaching sequence.

The learning focuses may be related to a competency as a whole or to a specification of the operational objective. They are listed separately in the analysis and planning tables for easier reference. In addition, each learning focus is accompanied by a code that makes it possible to locate it in the analysis and planning tables.

Lastly, the *Learning Focuses* column contains details on the duration of training. These time limits are expressed in percentage form as the total amount of time devoted to the learning associated with each specification and the amount of time devoted to the transfer phase.

GUIDELINES

Guidelines related to the content or field of application have been indicated for each learning focus.

This column also provides information on links with other modules or pedagogical aims.

ACTIVITIES (REFERENCES)

This blank column indicates that teachers are required to develop the learning activities themselves.

An activity should be developed for each learning focus by taking into account the defined guidelines. However, several learning focuses may be grouped together in one activity to make learning easier.

In developing learning activities, the following criteria must be respected:

- Ensure that the activity is relevant to the learning focus; will the suggested activity result in students learning what they need to learn? Some learning focuses related to the acquisition of psychomotor or socioaffective skills require learning activities in which students play a very active role.

- Vary the activities so as to spark interest and facilitate the desired learning.

- Take into account any constraints related to physical and material conditions (availability of required facilities and educational materials).

- Alternate activities where the teacher plays a more active role (such as presentations) with learning activities where the student takes the lead.

This column may also include information on written or audio-visual materials. It is important to provide a detailed description so that other teachers may consult the materials mentioned.

B) EVALUATION

The analysis and planning tables contain information on evaluation for certification purposes and on formative evaluation in order to provide for greater integration of evaluation into teaching and learning activities. Note that only the information relating to evaluation for certification purposes is prescriptive in nature.

Steps 1 to 4 below describe the nature of the information presented in the *Evaluation* section of the analysis and planning tables and the process used to ensure consistency between the program objectives and the means used to verify whether they have been achieved.

Step 1: Choice of evaluation focuses for evaluation for certification purposes

The choice of evaluation focuses is based, on the one hand, on the operational objective associated with a competency and, on the other, on all the operational objectives of a program of study, so as to make the evaluation process easier. Reference to the **specifications of the expected behaviour** described in the program makes it possible to select a meaningful and representative sample of the focuses to evaluate for each competency.

This procedure ensures that the samples are representative.

Step 2: Choice of evaluation strategies

As mentioned earlier, the characteristics of the operational objective and the constraints related to the evaluation influence the choice of evaluation strategy. The suggested strategy or strategies should provide the best information possible on the learning focus being evaluated.

Step 3: Development of evaluation indicators and criteria

Evaluation indicators and criteria are defined for each of the specifications used for evaluation for certification purposes (evaluation focuses). These vary in number and their wording depends on the evaluation strategy being used.

Evaluation indicators and criteria are defined by taking into account the operational objective, and more particularly, the general and specific performance (or participation) criteria.

Each indicator presents an aspect to be evaluated or specifies the perspective from which a component of the competency is to be evaluated. The indicators are preceded by a whole number (1, 2, etc.).

These indicators are followed by criteria that describe the performance (or participation) requirements in more detail. The criteria are used to assess whether the performance (or participation) evaluated is satisfactory. The criteria used for evaluation for certification purposes are also numbered (1.1, 1.2, 1.3, etc.).

Note that the analysis and planning tables provide guidelines under the *Evaluation Indicators and Criteria* column, which makes formative evaluation easier. These guidelines are given for information purposes only. They are not accompanied by weightings or evaluation strategies. They are related to the general or specific criteria that were not used for evaluation for certification purposes.

Step 4: Determination of weightings

Each evaluation indicator is given a numerical value that indicates its relative importance in the overall measurement of performance (or participation), for a given evaluation focus.

Each evaluation criterion associated with an indicator is also weighted. The sum of the weightings assigned to each of these criteria is equal to the overall weighting assigned to the indicator.

This procedure makes it possible to highlight the relative importance of the evaluation indicators and criteria associated with an evaluation focus.

2 INFORMATION ON THE EVALUATIONS AND EVALUATION FORMS

The *Evaluation* section of the analysis and planning tables is used to write a brief description of an examination and an evaluation form so as to assist school boards in developing their examinations. It is therefore up to the teachers to use these descriptions and forms to prepare their examinations.

a) Information on the Evaluation

This is a suggested examination that meets the requirements for certification. It takes into account the evaluation criteria prescribed in the program. The objective of the examination description is to standardize the level of complexity of the examination among the various schools.

It contains:

- general information and instructions: the competency being evaluated, the suggested duration, the number of candidates that can be evaluated at the same time, etc.
- the examination procedure: a description of the task to be carried out by the candidate, the conditions for carrying out the task, suggestions for tasks, etc.
- a description of the materials needed
- special instructions: restrictions, observation times, etc.

b) Evaluation Form

The evaluation form is an instrument that specifies what the teacher needs to observe for evaluation purposes. It is designed to standardize the evaluation process.

It contains:

- general information: program title, module title, the candidate's name, the examiner's name, etc.
- the indicators and criteria selected for evaluation for certification purposes
- observation elements that further specify the observations associated with an evaluation criterion
- the number of errors allowed (tolerance) without loss of marks for a criterion component
- boxes for recording the results for the elements being observed
- a space for recording marks in a dichotomous manner
- a minimum performance standard, or pass/fail conditions, that make it easier for the teacher to reach a PASS or FAIL decision

ANALYSIS AND PLANNING TABLES
INFORMATION ON THE EVALUATIONS
EVALUATION FORMS

961 012 – THE OCCUPATION AND THE TRAINING PROCESS (Module 1) **Duration: 30 hours**

Statement of the competency: ***Determine their suitability for the occupation and the training process***

COMPETENCY	LEARNING		EVALUATION		
Learning Focuses	**Guidelines**	**Activities (References)**	**Participation Indicators and Criteria**	**W_I**	**W_C**
PHASE 1: INFORMATION ON THE OCCUPATION (Block 1)					***Duration: 60%***
1.1 Situate this competency with respect to the occupation and the training program.	Reason for the competency Links with other competencies Course outline				
1.2 Be receptive to information regarding the occupation and the training process.	Conditions of receptivity: careful observation and listening, favourable climate, interest, concentration, and physical and psychological well-being				
1.3 Be concerned about sharing their views on the occupation with the other members of the group.	Advantages of giving their point of view and listening to that of others				
1.4 Determine a method for writing down and presenting information.	Method for note-taking Rules for organizing and presenting a written report				
1.5 Explain the main rules governing proper group discussion.	Basic rules: participation, respect of another person's turn to speak, not straying from the subject, paying attention to others and accepting different points of view				
1.6 Learn about the organization of companies in general.	Legal structures, fields of activity, organizational structures, work environment and work tools (link with instructional guidelines: optimal use of the lab)				

* W_I: relative weighting of indicators; W_C: relative weighting of criteria

961 012 – THE OCCUPATION AND THE TRAINING PROCESS (Module 1)					Duration: 30 hours
Statement of the competency: *Determine their suitability for the occupation and the training process*					
COMPETENCY	**LEARNING**		**EVALUATION**		
Learning Focuses	**Guidelines**	**Activities (References)**	**Participation Indicators and Criteria**	**W_I**	**W_C**
1.7 Learn about the job market in accounting.	Presentation of the workplace, areas of work, main duties, working conditions, job prospects, remuneration, opportunities for promotion and transfer, criteria and process for the selection of candidates, and characteristics of the work		**1 Gather information on most of the topics to be covered.** 1.1 Took notes on the following topics: job prospects, remuneration, hiring criteria, opportunities for promotion and transfer.	**40**	 15
1.8 Learn about the nature and requirements of the occupation.	Tasks, performance criteria, rules of personal and professional ethics		1.2 Met with people from the workplace and wrote up a report on the meetings. 1.3 Handed in to the teacher notes on the possibility of starting up a business.		15 10
1.9 Assess the possibility of starting up a business or being self-employed.	Link between the present economic situation and the field of accounting Characteristics of an entrepreneur Motivation for starting up a business				
1.10 Learn about risk factors pertaining to occupational health and safety, as well as the preventive measures available to workers.	Information on "burnout" Role of the Commission de la santé et de la sécurité au travail (CSST) Preventive measure: industrial psychologists				
1.11 Learn about the rights and responsibilities of workers and employers.	Role of the Commission des normes du travail (CNT) Rights and responsibilities of the accounting clerk Rights and responsibilities of the employer				

• W_I: relative weighting of indicators; W_C: relative weighting of criteria

961 012 – THE OCCUPATION AND THE TRAINING PROCESS (Module 1) **Duration: 30 hours**

Statement of the competency: ***Determine their suitability for the occupation and the training process***

COMPETENCY	LEARNING		EVALUATION		
Learning Focuses	**Guidelines**	**Activities (References)**	**Participation Indicators and Criteria**	**W_I**	**W_C**
1.12 Present the information gathered and discuss their views on the occupation.	Comparison of their views with the realities of the occupation Views on the advantages, disadvantages and requirements of the occupation		**2 Express their views on the occupation, relating them to the information gathered.**	**15**	
			2.1 Expressed their views on the occupation during a group discussion.		15
PHASE 2: INFORMATION ON AND PARTICIPATION IN THE TRAINING PROCESS (Block 2)					***Duration: 20%***
2.1 List the skills, aptitudes, attitudes and knowledge required to practise the occupation.	Simple definition of: - skill: possibility of reproducing a behaviour - aptitude: natural, innate disposition - attitude: way of being or behaving in different situations - knowledge: idea, concept, comprehension		**3 Give their opinion on some of the requirements they will have to meet in order to practise the occupation.**	**5**	
			3.1 Handed in to the teacher notes on the main requirements to be met in order to practise the occupation.		5
2.2 Become familiar with the program of study.	Program of study: synoptic table, program training goals, general objectives, first-level operational objectives, evaluation, certification of studies, training process and organization of modules		**4 Study the documents provided and listen attentively to explanations.**	**10**	
2.3 Verify how the program of study compares with the actual occupation.	Comparison between the objectives of the program of study and the tasks and knowledge required by the occupation		4.1 Commented on each of the following aspects: - program content - training process - evaluation methods - certification of studies		10

• W_I: relative weighting of indicators; W_C: relative weighting of criteria

961 012 – THE OCCUPATION AND THE TRAINING PROCESS (Module 1) **Duration: 30 hours**

Statement of the competency: ***Determine their suitability for the occupation and the training process***

COMPETENCY	LEARNING		EVALUATION		
Learning Focuses	**Guidelines**	**Activities (References)**	**Participation Indicators and Criteria**	**W_I**	**W_C**
2.4 Share their initial reactions to the occupation and the training process.			**5 Express their views on the training process, relating them to the requirements of the occupation.**	**5**	
			5.1 Indicated at least one example of how the program modules relate to the practice of the occupation.		5
PHASE 3: EVALUATION AND CONFIRMATION OF CAREER CHOICE (Block 3)			***Duration: 20%***		
3.1 Differentiate between preferences, aptitudes and interests.	Definition of terms				
3.2 Carry out a self-evaluation.	Summary of preferences, aptitudes, personal qualities and knowledge with regard to the occupation		**6 Sum up their preferences, interests, aptitudes and personal qualities.**	**15**	
			6.1 Specified their preferences, interests, aptitudes and personal qualities.		15
			7 Explain why they choose to continue or abandon the training process.	**10**	
			7.1 Indicated to the teacher the main reason for their career choice.		10
3.3 Compare their self-evaluation with the requirements of the training program and the occupation.	Comparison of the tasks performed in small and medium-sized companies with those performed in large companies				
3.4 Identify the personal strengths that will facilitate their work as well as the weaknesses they must overcome.	Summary of personal strengths and weaknesses				
3.5 Explain why they choose to continue or abandon the training process.					

* W_I: relative weighting of indicators; W_C: relative weighting of criteria

ACCOUNTING (5731)

961 012 – THE OCCUPATION AND THE TRAINING PROCESS (Module 1)

INFORMATION ON THE EVALUATION

Evaluation of the candidates' participation will be based on information gathered at certain times during the learning activities. However, a final evaluation by criterion component should be done only at the end of the corresponding phase in the learning situation.

The evaluation should not focus on the accuracy of candidates' perceptions or opinions, but rather on whether they have based their perceptions or opinions on arguments or examples.

PHASE 1: INFORMATION ON THE OCCUPATION

1 GATHER INFORMATION ON MOST OF THE TOPICS TO BE COVERED

During this activity, it is important to clearly indicate the type of information that the candidates must gather and present in a group discussion. Regardless of the medium and conventions used to record the information, the evaluation should not focus on the accuracy, quality or presentation of the information, but rather on the candidates' efforts to compile sufficient pertinent information on the topics to be covered and to organize it so that it can be used during a group discussion.

For criterion components 1.1, 1.2 and 1.3, candidates should provide a sufficient amount of information, without painting a complete and rigorously accurate picture of the situation.

2 EXPRESS THEIR VIEWS ON THE OCCUPATION, RELATING THEM TO THE INFORMATION GATHERED

The group meeting should be prepared and supervised in such a way that all candidates have the opportunity to express their views.

PHASE 2: INFORMATION ON AND PARTICIPATION IN THE TRAINING PROCESS

3 GIVE THEIR OPINION ON SOME OF THE REQUIREMENTS THEY WILL HAVE TO MEET IN ORDER TO PRACTISE THE OCCUPATION

The usefulness, relevance and validity of some of the skills, attitudes and knowledge considered requirements for practising the occupation will be discussed. The group discussion should be prepared and supervised in such a way that all candidates have the opportunity to express their views.

4 STUDY THE DOCUMENTS PROVIDED AND LISTEN ATTENTIVELY TO EXPLANATIONS

During this activity, it is important to clearly indicate the type of information that candidates must gather and present in writing.

5 EXPRESS THEIR VIEWS ON THE TRAINING PROCESS, RELATING THEM TO THE REQUIREMENTS OF THE OCCUPATION

The group discussion should be prepared and supervised in such a way that all candidates have the opportunity to express their views.

Candidates should discuss the relevance or usefulness of at least one element of the training program.

PHASE 3: EVALUATION AND CONFIRMATION OF CAREER CHOICE

6 SUM UP THEIR PREFERENCES, INTERESTS, APTITUDES AND PERSONAL QUALITIES

To explain their career choice, candidates must show in their report the connections that exist between at least three selected aspects or requirements of the occupation and their personal preferences, interests and aptitudes. At this stage, the candidates' perceptions need not be objective or accurate.

The evaluation should not focus on how well the report is written. Instead of requiring a written report, the instructor could even prepare a questionnaire and have candidates fill it out (it should not, however, take the form of a theory examination). Candidates must have made an effort to include the elements requested. The instructions for preparing the report must clearly define what is meant by preferences, interests and aptitudes.

7 EXPLAIN WHY THEY CHOOSE TO CONTINUE OR ABANDON THE TRAINING PROCESS

Candidates should participate actively in the discussion on their career choice with the teacher, indicating the main reason for their choice.

PARTICIPATION EVALUATION FORM

ACCOUNTING	Program code:	5731
1 – The Occupation and the Training Process	Module code:	961 012
Candidate's name: ______________________________		
School/Centre: ____________________	RESULT:	
Permanent code: ____________________	PASS ☐	FAIL ☐
Date of examination: ____________________		
Examiner's signature: ______________________________		

PARTICIPATION COMPONENTS	RESULT YES	RESULT NO
PHASE 1: INFORMATION ON THE OCCUPATION		
1 GATHER INFORMATION ON MOST OF THE TOPICS TO BE COVERED		
1.1 Took relevant notes on at least three of the following topics: - workplace (types of companies and products) - job prospects - remuneration - opportunities for promotion and transfer - hiring criteria	☐	☐
1.2 Met with people from the workplace and wrote up a report on the meetings with regards to two of the following topics: - tasks - working conditions - performance criteria - rules of personal and professional ethics - rights and responsibilities of workers	☐	☐
1.3 Handed in to the teacher notes on one of the following topics: - personal characteristics of an entrepreneur - requirements for being an entrepreneur	☐	☐
2 EXPRESS THEIR VIEWS ON THE OCCUPATION, RELATING THEM TO THE INFORMATION GATHERED		
2.1 Expressed their views on the occupation during a group discussion (advantages, disadvantages, requirements)	☐	☐

PARTICIPATION COMPONENTS	RESULT YES	NO
PHASE 2: INFORMATION ON AND PARTICIPATION IN THE TRAINING PROCESS		
3 GIVE THEIR OPINION ON SOME OF THE REQUIREMENTS THEY WILL HAVE TO MEET IN ORDER TO PRACTISE THE OCCUPATION		
3.1 Handed in to the teacher notes on at least two requirements of the occupation (skills, attitudes or knowledge), basing their opinion on relevant arguments	☐	☐
4 STUDY THE DOCUMENTS PROVIDED AND LISTEN ATTENTIVELY TO THE EXPLANATIONS		
4.1 Commented on each of the following aspects: - program content - training process - evaluation methods - certification of studies	☐	☐
5 EXPRESS THEIR VIEWS ON THE TRAINING PROCESS, RELATING THEM TO THE REQUIREMENTS OF THE OCCUPATION		
5.1 Indicated at least one example of how the program modules relate to the practice of the occupation	☐	☐
PHASE 3: EVALUATION AND CONFIRMATION OF CAREER CHOICE		
6 SUM UP THEIR PREFERENCES, INTERESTS, APTITUDES AND PERSONAL QUALITIES		
6.1 Specified their preferences, interests, aptitudes and personal qualities	☐	☐
7 EXPLAIN WHY THEY CHOOSE TO CONTINUE OR ABANDON THE TRAINING PROCESS		
7.1 Indicated to the teacher the main reason for their career choice	☐	☐
Pass/fail conditions: Seven YESes out of a possible nine, and a YES for components 1.1, 1.2, 2.1 and 6.1		

Comments: ______________________________

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ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 024 – RESEARCHING INFORMATION (Module 2) **Duration: 60 hours**

Statement of the competency: ***Research and exchange information***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
RESEARCH AND EXCHANGE INFORMATION (Block 1)							
1	Situate this competency with respect to the occupation and the training program.	Reason for the competency Course outline					
A. SPECIFY WHAT IS TO BE RESEARCHED (Block 2)				***Duration: 5%***			
2	A.1 Distinguish between the different research methods.	Use of a research method: - scientific method • historical • experimental • survey - social sciences method - natural sciences method • experimentation • observation - table of contents, bookmarks, trial and error, hypertext links					
2	A.2 Plan the steps of the research.	Definition of the scope of the topic or nature of the problem Formulation of a working hypothesis		Clear formulation of the purpose of the research Identification of the various aspects to consider when doing the research			
3	**A Specify what is to be researched.**						
B. SELECT AND CONSULT REFERENCE SOURCES (Block 3)				***Duration: 30%***			
2	B.1 Use an operating system.	Start-up, user interface, desktop accessories and shutdown		Proper use of operating system			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 024 – RESEARCHING INFORMATION (Module 2) Statement of the competency: ***Research and exchange information***								Duration: 60 hours
COMPETENCY		**LEARNING**		**EVALUATION**				
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**	
2	B.2 Use a hard disk management tool.	Disks, folders, files and details New folder Copy, cut and paste Renaming Formatting of diskettes Copying of diskettes						
2	B.3 Explore different sources of information.	Conventional storage media: - books, user guides, learning guides, encyclopedias, magazines, newspapers, libraries, Communication-Québec Electronic storage media: - local databases - FTP sites - company Web sites (Intranet) - databases on the Internet - sites of different levels of government - sites of schools, colleges and universities - etc.		Selection of appropriate sources for the research Variety of sources selected				
2	B.4 Selection of search criteria.	Search by: - table of contents - index - keyword - word group - expression - context or theme						
2	B.5 Navigate using hypertext links.	Use of hypertext links: - pages connected by links - Intranet - Internet - Gisting		Effective navigation using hypertext links				

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C...: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 024 – RESEARCHING INFORMATION (Module 2) **Duration: 60 hours**

Statement of the competency: ***Research and exchange information***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	B.6 Use search engines.	Functions of a search engine Main search engines: - Alta Vista - Lycos - Écila - Eureka - etc. Search directories: - La Toile du Québec - Yahoo - Carrefour net - Google - etc. Intelligent agents: - Copernic - etc.		Quick location of relevant information			
2	B.7 Organize site addresses to save.	Modification of list of bookmarks or favourites Addition, modification, customization or deletion of a bookmark or favourite Creation of a folder					
3	**B Select and consult reference sources.**			**1 Use of hypertext links**	**5**		**PT**
				1.1 Effective navigation using hypertext links		5	
				2 Use of search tools on the Internet	**15**		**PT**
				2.1 Accurate determination of criteria		10	
				2.2 Appropriate choice of search tools		5	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 024 – RESEARCHING INFORMATION (Module 2) **Duration: 60 hours**

Statement of the competency: ***Research and exchange information***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
				3 Management of site addresses	**5**		**PT**
				3.1 Appropriate organization of site addresses to save		5	
				4 File management	**10**		**PT**
				4.1 Efficient management of files and folders		10	
C. EXTRACT INFORMATION (Block 4)				***Duration: 15%***			
2	C.1 Download information.	Downloading: - site pages - shareware and freeware - application programs - updates - software under evaluation - images and sounds - etc.					
2	C.2 Select and save information in various formats.	Formats: - GIF, animated GIF, JPG, TIF… - text - PDF - ZIP - etc.					
2	C.3 Print the results of the research.	Selection of information Addition of supplementary notes Printing of information: - paper size - number of copies - printer selection Observance of copyrights: - material property - intellectual property		Accurate interpretation of information Correct setting of printing parameters Observance of copyrights Methodical note-taking			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 024 – RESEARCHING INFORMATION (Module 2) **Duration: 60 hours**

Statement of the competency: ***Research and exchange information***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
3	**C Extract information.**			**5 Downloading of files**	**10**		**PT**
				5.1 Saving of file on appropriate storage medium		5	
				5.2 Saving of file in correct folder		5	
D. FORMULATE AND RECORD THE RESULTS OF THE RESEARCH (Block 5)				***Duration: 10%***			
2	D.1 Compile the information gathered.	Purpose and limits of the research Organization of information Choice of terminology Recording of the information		Consideration of initial purpose and limits Clear, concise writing Use of appropriate terminology Methodical recording of information			
3	**D Formulate and record the results of the research.**			**6 Gathering of information**	**10**		**PT**
				6.1 Complete and relevant information		10	
E. TRANSMIT AND RECEIVE INFORMATION (Block 6)				***Duration: 15%***			
2	E.1 Use the fax machine and fax modem.	Functions of a fax machine: - sending, receiving, photocopying and bulk mailing Functions of a fax modem: - sending, receiving, printing - bulk mailing and saving on the hard disk		Correct application of steps involved in transmitting and retrieving faxes Correct zipping and unzipping of files attached to faxes			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 024 – RESEARCHING INFORMATION (Module 2)							**Duration: 60 hours**
Statement of the competency: ***Research and exchange information***							
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	E.2 Use traditional mail services.	Procedure for sending and receiving traditional mail Canada Post standards Bulk mailing		Correct procedures for sending, receiving and following up traditional mail			
2	E.3 Use E-mail.	Functions of an electronic mail tool: - reception and transmission of a message - management of inbox and outbox - transmission or reception of an attachment (zipping and unzipping, if applicable) - transfer of a message - management of address book		Correct application of steps involved in transmitting and retrieving electronic messages Effective management of inbox and address book Correct zipping and unzipping of files attached to messages			
2	E.4 Use a messenger service.	Advantages and disadvantages of using a third party Computerized or handwritten waybill		Correct preparation of waybill for messenger services			
3	**E Transmit and receive information.**	Fax machine and fax modem Traditional mail and E-mail Messenger service		**7 Retrieval of electronic mail**	**20**		**PT**
				7.1 Saving of attachment on correct storage medium		5	
				7.2 Correct unzipping		10	
				7.3 Effective management of inbox		5	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 024 – RESEARCHING INFORMATION (Module 2) **Duration: 60 hours**

Statement of the competency: ***Research and exchange information***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	W_I	W_C	**St**
				8 Preparation of an E-mail message	**25**		**PT**
				8.1 Use of proper terminology with respect to the attachments		5	
				8.2 Correct zipping of file		10	
				8.3 Presence of attachment		10	
F. EXCHANGE INFORMATION BY TELEPHONE (Block 7)							***Duration: 10%***
2	F.1 Differentiate between the various telephone systems.	Function of following tools: - switchboard - handsfree system - cellular phone - cordless phone - headphones - etc.					
2	F.2 Describe services offered by telephone companies.	Usefulness of following tools: - line on hold - conference call - multi-line service - residential service (self-employed worker) - business service - voice mail - etc.					
2	F.3 Use a telephone system.	Use of telephone system functions Application of telephone etiquette: - identification of the company - enunciation - putting the caller on hold - etc.		Observance of telephone etiquette Clear, concise information transmitted Clear enunciation			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 024 – RESEARCHING INFORMATION (Module 2) **Duration: 60 hours**

Statement of the competency: ***Research and exchange information***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	F.4 Use a voice mail system.	Features of a voice mail system Use of voice mail functions: - recording a greeting message - taking messages - transferring a message - deleting a message - etc.		Appropriate management of voice mail Clear enunciation			
3	**F Exchange information by telephone.**						
RESEARCH AND EXCHANGE INFORMATION (Block 8)				***Duration: 15%*** **(including evaluation for the purpose of certification)**			
4	**RESEARCH AND EXCHANGE INFORMATION**			Referral to all of the preceding criteria for formative evaluation Referral to the preceding weighted criteria for evaluation for the purpose of certification of studies			
RESEARCH AND EXCHANGE INFORMATION (Block 9)							
5	**RESEARCH AND EXCHANGE INFORMATION**	Videophone					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ACCOUNTING (5731)

961 024 – RESEARCHING INFORMATION (Module 2)

INFORMATION ON THE EVALUATION

1 INFORMATION AND INSTRUCTIONS

This examination consists in evaluating the candidates' ability to research and exchange information. Several candidates may be evaluated at the same time, depending on the availability of the equipment. The suggested duration of the examination is three hours.

2 EXAMINATION PROCEDURE

The examination is divided into three distinct tasks related to the work of an accounting clerk.

Task 1: Search for information on the Internet

On the basis of instructions regarding the object or information to be downloaded, and the computer medium and directory to be used, the candidate must:

- navigate on the Internet to obtain the required information, e.g. an image or short text (criterion component 1.1)
- create a bookmark or favourite and place it in the appropriate folder (criterion component 3.1)
- record the information gathered using WordPad or Notepad, add a brief explanation (criterion component 6.1) and specify the search tools and criteria used (criterion components 2.1 and 2.2)
- create a directory and save the file (criterion components 5.1 and 5.2)

Task 2: Receive and transmit information by E-mail

On the basis of instructions E-mailed by the examiner, in a zipped file indicating the software and version used, the candidate must:

- retrieve the E-mail message
- save the attachment on the correct storage medium (criterion component 7.1)
- unzip the message (criterion component 7.2)
- file the message in the appropriate directory (criterion component 7.3)
- perform the task requested in the attachment
- zip the file to be transmitted (criterion component 8.2)
- prepare a transmission message and attach the file (criterion component 8.1)
- transmit the information (criterion component 8.3)

Task 3: Organize files on a computer medium

On the basis of instructions regarding the organization of files on a computer medium (criterion component 4.1), the candidate must:

- prepare a computer medium according to a predetermined format
- create folders
- move or copy files from one folder to another
- delete a file

3 MATERIALS

The following materials are required for the examination:

- microcomputer
- telecommunication tools
- appropriate sources of information
- instructions necessary for carrying out the various tasks

4 SPECIAL INSTRUCTIONS

Ensure that the instructions for the research on the Internet are not outdated. Verify the capacity of the computer medium to be used for storing the results of the various researches.

Do not penalize candidates who notice that they have made an error and correct it before the end of the examination, for example, if they forget to attach a file to the E-mail message.

EVALUATION FORM

ACCOUNTING	Program code:	5731
2 – Researching Information	Module code:	961 024
Candidate's name: ______________________________		
School/Centre: ______________________	RESULT:	
Permanent code: ______________________	PASS ☐	FAIL ☐
Date of examination: ______________________		
Examiner's signature: ______________________________		

OBSERVATION				RESULT
		YES	NO	
1	USE OF HYPERTEXT LINKS			
1.1	Effective navigation using hypertext links:			
	- location of the object of the research	☐	☐	0 or 5
2	USE OF SEARCH TOOLS ON THE INTERNET			
2.1	Accurate determination of criteria:			
	- appropriate keywords	☐	☐	
	- use of search operators	☐	☐	0 or 10
2.2	Appropriate choice of search tools:			
	- selection according to the object of the research	☐	☐	0 or 5
3	MANAGEMENT OF SITE ADDRESSES			
3.1	Appropriate organization of site addresses to save:			
	- effective creation of a bookmark or favourite	☐	☐	
	- selection of the appropriate folder	☐	☐	0 or 5
4	FILE MANAGEMENT			
4.1	Efficient management of files and folders			0 or 10

OBSERVATION			RESULT
	YES	NO	
5 DOWNLOADING OF FILES			
5.1 Saving of file on appropriate storage medium			0 or 5
5.2 Saving of file in correct folder			0 or 5
6 GATHERING OF INFORMATION			
6.1 Complete and relevant information			0 or 10
7 RETRIEVAL OF ELECTRONIC MAIL			
7.1 Saving of attachment on correct storage medium			0 or 5
7.2 Correct unzipping			0 or 10
7.3 Effective management of inbox			0 or 5
8 PREPARATION OF AN E-MAIL MESSAGE			
8.1 Use of proper terminology with respect to the attachments:			
- name and version of software used	☐	☐	0 or 5
8.2 Correct zipping of file			0 or 10
8.3 Presence of attachment			0 or 10
Total:			/100
Minimum performance standard: 80 points			

Comments: ______________________________

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ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 034 – TABLES AND CHARTS (Module 3) — **Duration: 60 hours**

Statement of the competency: ***Produce tables and charts***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
PRODUCE TABLES AND CHARTS (Block 1)							
1	Situate this competency with respect to the occupation and the training program.	Reason for the competency Links with other competencies Course outline					
A. DETERMINE HOW THE DATA WILL BE ORGANIZED AND THE WORK SHEETS BUILT (Block 2)				***Duration: 10%***			
2	A.1 Specify the result expected.	Result required: - detailed table, summary table, chart, etc. Determination of the number of work sheets					
2	A.2 Plan how the work sheets will be built.	Determination of the data to include: - number, text, date, function, etc. Determination of the links to create between the data and between the work sheets: - address, paste special, etc. Pedagogical aims 1 and 6		Recognition of the types of data and the links between the data			
3	**A Determine how the data will be organized and the work sheets built.**			**1 Building of work sheets** 1.1 Correct determination of the number of work sheets 1.2 Correct determination of the links to be established between the work sheets 1.3 Correct organization of work sheets	20	 5 5 10	PT

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A, B, C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 034 – TABLES AND CHARTS (Module 3) **Duration: 60 hours**

Statement of the competency: ***Produce tables and charts***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
B. ENTER DATA (Block 3)							***Duration: 25%***
2	B.1 Indicate the specific features of spreadsheet software.	Specialized functions of spreadsheet software: - presentation of data in a table - simple or complex calculations - presentation of data in the form of a chart - possibility of working with multiple work sheets					
2	B.2 Use the numeric keypad.	Usefulness of the numeric keypad Fingering technique on keypad and observance of ergonomic rules Pedagogical aim 4		Correct use of numeric keypad			
2	B.3 Perform operations on a cell or range of cells.	Contents of a cell (text, number, function, etc.) Modification of the contents of a cell Selection, copying or moving of a cell or range of cells Modification of the way a cell or range of cells is formatted (font, size, colour, border, etc.) Saving or retrieval of data Etc.					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A, B, C...: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 034 – TABLES AND CHARTS (Module 3) **Duration: 60 hours**

Statement of the competency: ***Produce tables and charts***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	B.4 Modify the columns and rows of a work sheet.	Addition and deletion of columns or rows Column width Row height					
2	B.5 Use the available features of spreadsheet software with a set of work sheets.	Addition or deletion Copying or moving Modifications Saving and retrieval of work sheets Etc.					
2	B.6 Use the integrated functions.	SERIES function SORT function Etc.					
3	**B Enter data.**			**2 Data entry**	**10**		**PT**
				2.1 Error-free data entry		10	
				3 Application of integrated functions to a database	**5**		**PT**
				3.1 Appropriate use of integrated functions such as SERIES, SORT, etc.		5	
				4 Adaptation of the work sheet	**10**		**PT**
				4.1 Correct adaptation of the work sheet		10	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A, B, C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 034 – TABLES AND CHARTS (Module 3) **Duration: 60 hours**

Statement of the competency: ***Produce tables and charts***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	W_I	W_C	**St**
C. PROCESS DATA (Block 4)							***Duration: 20%***
2	C.1 Use the specialized functions of spreadsheet software.	Operators: - mathematical (+, -, /, *, =, >, <, ( ), etc.) - logical (and, or, etc.) Formulas Absolute values Integrated functions: - financial - statistical - logical Search and extraction		Appropriate use of absolute values			
2	C.2 Establish links.	Types of links: - address, paste special, etc. Location of links: - in the same work sheet - in one or more work sheets - between files		Correct establishment of the following links between work sheets and files: address and paste special			
2	C.3 Use the database statistical functions.	Concept of database Database statistical functions		Correct search for and extraction of data Correct use of database statistical functions			
2	C.4 Import data in the appropriate places.	Import of data from another file		Insertion of imported data in appropriate places			
3	**C Process data.**			**5 Links between files** 5.1 Correct establishment of links between files	**5**	5	**PT**

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A, B, C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 034 – TABLES AND CHARTS (Module 3) **Duration: 60 hours**

Statement of the competency: ***Produce tables and charts***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
				6 Use of operators and formulas	**10**		**PT**
				6.1 Creation of appropriate formula		5	
				6.2 Correct use of operators		5	
				7 Use of integrated functions	**15**		**PT**
				7.1 Correct use of statistical functions		5	
				7.2 Correct use of financial functions		5	
				7.3 Correct use of logical functions		5	
D. PRESENT THE DATA IN THE FORM OF TABLES AND CHARTS (Block 5)							***Duration: 20%***
2	D.1 Produce the table of data.	Implementation of planning Correct formatting of contents: - parameters (heading, subheading) - text in columns and rows - formatting (insertion of an image, border, colour, etc.) Pedagogical aim 3		Insertion of imported images in the appropriate places			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A, B, C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 034 – TABLES AND CHARTS (Module 3) **Duration: 60 hours**

Statement of the competency: ***Produce tables and charts***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
	D.2 Produce the chart.	Differences between the types of charts (pie chart, column chart, line chart, 3D chart, etc.) Selection of data and text to be included in the chart Selection of the appropriate type of chart (pie, column, 3D, etc.) Format of chart (position, size, etc.) Inclusion of parameters (heading, subheading, legend, etc.) Modification, as required, of the way the information is presented (scale of axes, colour, etc.)		Appropriate choice of data series and text Selection of appropriate type of chart Inclusion of all parameters such as headings, subheadings, legends, etc. Appropriate formatting of chart			
3	**D Present the data in the form of tables and charts.**			**8 Formatting of table**	**5**		**PT**
				8.1 Correct formatting of table and its contents		5	
				9 Presentation of charts	**10**		**PT**
				9.1 Adequate presentation of data in the form of a chart		10	
E. SAVE AND PRINT THE TABLES AND CHARTS (Block 6)							***Duration: 5%***
2	E.1 Select the information to be printed.	Selection of the print (field, table, work sheet, chart, etc.)					
2	E.2 Use the printing options of spreadsheet software.	Printing format and parameters: - header, footer, page numbering - margins, page orientation - number of copies - etc.					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A, B, C...: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 034 – TABLES AND CHARTS (Module 3)							**Duration: 60 hours**
Statement of the competency: ***Produce tables and charts***							
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
3	**E Save and print the tables and charts.**			Saving of files and their environment			
				10 Printing parameters	**5**		**PT**
				10.1 Determination of appropriate printing parameters		5	
PRODUCE TABLES AND CHARTS (Block 7)							***Duration: 10%***
3	**Produce tables and charts.**	Pedagogical aims 2, 4 and 7		**11 Use of spreadsheet software functions**	**5**		**PT**
				11.1 Appropriate use of spreadsheet software functions		5	
				Observance of ergonomic rules			
				Concern for presentation of the work			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A, B, C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 034 – TABLES AND CHARTS (Module 3)							Duration: 60 hours
Statement of the competency: *Produce tables and charts*							
COMPETENCY		LEARNING		EVALUATION			
Ph*	Learning Focuses	Guidelines	Activities (References)	Evaluation Indicators and Criteria	W_I	W_C	St
PRODUCE TABLES AND CHARTS (Block 8)				*Duration: 10%* (including evaluation for the purpose of certification)			
4	PRODUCE TABLES AND CHARTS			Referral to all of the preceding criteria for formative evaluation Referral to the preceding weighted criteria for evaluation for the purpose of certification of studies			
PRODUCE TABLES AND CHARTS (Block 9)							
5	PRODUCE TABLES AND CHARTS						

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A, B, C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ACCOUNTING (5731)

961 034 – TABLES AND CHARTS (Module 3)

INFORMATION ON THE EVALUATION

1 INFORMATION AND INSTRUCTIONS

This examination consists in evaluating the candidates' ability to produce tables and charts. Several candidates may be evaluated at the same time, depending on the availability of materials. The suggested duration of the examination is three hours.

2 EXAMINATION PROCEDURE

The examination is divided into five distinct tasks.

Task 1: Produce tables using spreadsheet software
Verify components 1.1, 1.2, 2.1, 5.1, 6.1, 8.1 and 10.1

Candidates will be required to:

- build tables (one table per work sheet)
- enter data
- establish links between work sheets or files
- import an image from a bank of images
- create simple, appropriate formulas with basic operators
- apply adequate formatting (appropriate headings and subheadings)
- print one of the work sheets (with specific parameters)
- save the file

Documents to be given to the candidates:

- a hypothetical situation
- instructions regarding:
  - the result expected
  - the data to enter
  - the files or the bank of images to be used for importing

Task 2: Use the SERIES and SORT functions of the spreadsheet software
Verify component 3.1

Documents to be given to the candidates:

- a table that has already been prepared
- instructions regarding:
  - the series to produce
  - the sort to be done (with at least two criteria or sort keys in the sort request)

Task 3: Adapt a work sheet
Verify component 4.1

Modifications to be made:

- addition or deletion of rows, columns
- modification of the contents of a cell
- moving or copying of cells
- modification of the appearance of the contents of a cell or range of cells
- modification of column width or row height

Documents to be given to the candidates:

- a table that has already been prepared
- instructions regarding the modifications to be made to the work sheet

Task 4: Use integrated functions
Verify components 6.2, 7.1, 7.2 and 7.3

Use of the following functions:

- a statistical function (e.g. average, maximum, minimum)
- a financial function (e.g. rate, year, payment)
- the logical function IF, which uses operators such as *, /, > or < (e.g. calculation of an employee's bonus if sales have reached a predetermined level)

Documents to be given to the candidates:

- a hypothetical situation for each of the functions
- a prepared table if the learning situation requires one
- instructions regarding the result expected for each of the functions

Task 5: Present a chart
Verify component 9.1

Documents to be given to the candidates:

- a prepared table
- a hypothetical situation and instructions regarding the result expected

3 MATERIALS

The following materials are required for the examination:

- a printer
- a bank of images incorporated into the spreadsheet software
- the software's HELP function
- user guides for the spreadsheet software

Example for Task 1:

You are working for the company XYZ. Your supervisor asks you to perform the following tasks:

1. Produce a table containing the following data for **each salesperson**:
   - monthly sales per product made by two salespeople during the first half of the year, or by three salespeople during the first quarter
   - total sales for each product for the half-year or quarter
   - the salesperson's monthly commission and the total amount of commission for the period (the percentages to calculate the commissions are included in a separate file and must be imported)
2. Produce a second table containing the following data:
   - total monthly sales by product for the first half of the year (obtained by creating links between the work sheets)
   - total sales for each product for the first half of the year
   - the total amount of monthly commission and the total amount of commission for the first half of the year
3. Include in the formatting:
   - appropriate headings and subheadings for each work sheet
   - the company's logo on the page for total sales

Example of a salesperson's work sheet:

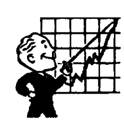
XYZ
Sales and commissions for 20XX

Salesperson: Tim Ranallo
Commission: 2.5%

Sales of:	*January*	*February*	*March*	*April*	*May*	*June*	*Total*
Widgets	$13 894.70	$8 748.69	$16 741.52	$25 827.60	$15 096.30	$31 865.52	$112 174.33
Thingamabobs	$9 784.49	$6 874.80	$14 782.70	$20 883.30	$18 954.70	$42 987.14	$114 267.13
Total	$23 679.19	$15 623.49	$31 524.22	$46 710.90	$34 051.00	$74 852.66	$226 441.46
Commission	$591. 98	$390.59	$788.11	$1 167.77	$851.28	$1 871.32	$5 661.04

Example of the cumulative work sheet:

XYZ
Cumulative sales and commissions for 20XX



Sales of:	*January*	*February*	*March*	*April*	*May*	*June*	*Total*
Widgets	$38 057.84	$15 017.44	$58 717.73	$77 542.80	$45 288.90	$95 596.66	$330 221.37
Thingamabobs	$32 264.69	$21 061.35	$46 048.10	$62 589.90	$56 864.10	$128 961.32	$347 789.46
Total	$70 322.53	$36 078.79	$104 765.83	$140 132.70	$102 153.00	$224 557.98	$678 010.83
Commission	$1 748.04	$926.85	$2 504.02	$3 503.32	$2 553.83	$5 613.95	$16 850.01

EVALUATION FORM

ACCOUNTING	Program code:	5731
3 – Tables and Charts	Module code:	961 034
Candidate's name: ______________________		
School/Centre: ______________________	RESULT:	
Permanent code: ______________________	PASS ☐	FAIL ☐
Date of examination: ______________________		
Examiner's signature: ______________________		

	OBSERVATION	YES	NO	**RESULT**
1	BUILDING OF WORK SHEETS			
1.1	Correct determination of the number of work sheets			0 or 5
1.2	Correct determination of the links to be established between the work sheets			0 or 5
1.3	Correct organization of work sheets:			
	- contents of columns and rows	☐	☐	
	- format of cells	☐	☐	
	- appearance of data	☐	☐	0 or 10
2	DATA ENTRY			
2.1	Error-free data entry Error tolerance: one error in the text; no errors in the amounts			0 or 10
3	APPLICATION OF INTEGRATED FUNCTIONS TO A DATABASE			
3.1	Appropriate use of integrated functions such as SERIES, SORT, etc.			0 or 5
4	ADAPTATION OF THE WORK SHEET			
4.1	Correct adaptation of the work sheet:			
	- appearance of the contents of a cell or range of cells	☐	☐	
	- addition or deletion of rows, columns	☐	☐	
	- modification of the contents of a cell	☐	☐	
	- column width and row height	☐	☐	
	- moving or copying of cells Error tolerance: one error	☐	☐	0 or 10

OBSERVATION				RESULT
		YES	NO	
5	LINKS BETWEEN FILES			
5.1	Correct establishment of links between files			0 or 5
6	USE OF OPERATORS AND FORMULAS			
6.1	Creation of appropriate formula			0 or 5
6.2	Correct use of operators			0 or 5
7	USE OF INTEGRATED FUNCTIONS			
7.1	Correct use of statistical functions			0 or 5
7.2	Correct use of financial functions			0 or 5
7.3	Correct use of logical functions			0 or 5
8	FORMATTING OF TABLE			
8.1	Correct formatting of the table and its contents:			
	- inclusion of headings and subheadings	☐	☐	
	- insertion of imported image in the appropriate place	☐	☐	0 or 5
9	PRESENTATION OF CHARTS			
9.1	Adequate presentation of data in the form of a chart:			
	- relevant choice of data and text	☐	☐	
	- choice of appropriate type of chart	☐	☐	
	- inclusion of parameters such as headings, subheadings, legends, etc.	☐	☐	
	- appropriate formatting of chart	☐	☐	0 or 10
10	PRINTING PARAMETERS			
10.1	Determination of appropriate printing parameters			0 or 5
11	USE OF SPREADSHEET SOFTWARE FUNCTIONS			
11.1	Appropriate use of spreadsheet software functions, e.g. absolute address, etc.			0 or 5
			Total:	/100
Minimum performance standard: 80 points				

Comments: ____

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961 042 – CALCULATIONS RELATED TO SOURCE DOCUMENTS (Module 4)							**Duration: 30 hours**
Statement of the competency: ***Do calculations and prepare source documents***							
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
DO CALCULATIONS AND PREPARE SOURCE DOCUMENTS (Block 1)							
1	Situate this competency with respect to the occupation and the training program.	Reason for the competency Links with other competencies Course outline					
A. DO CALCULATIONS AND PREPARE SOURCE DOCUMENTS RELATED TO PURCHASES AND SALES (Block 2)							***Duration: 40%***
2	A.1 Review the basic mathematical operations.	Review of the following operations: - addition, subtraction, multiplication and division using whole numbers, decimals and percentages - priority of operations and parentheses - conversion of whole numbers and decimal numbers into percentages and vice versa - rule of three or cross product					
2	A.2 Use the functions of a business calculator.	Application of a fingering technique (reference: learning the numeric keypad in Module 3) Use of a tape printout Rounding off and number of decimals Memory keys Subtotal and grand total Percentage key		Correct use of a business calculator			

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A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 042 – CALCULATIONS RELATED TO SOURCE DOCUMENTS (Module 4) **Duration: 30 hours**

Statement of the competency: ***Do calculations and prepare source documents***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	A.3 Do business calculations using a business calculator.	Business calculation such as: - sales price, cost, use of rule of three - quantity*unit price = total - federal and provincial taxes - etc. Importance of the accuracy of calculations Pedagogical aim 3					
2	A.4 Describe the source documents related to purchases and sales.	Purpose and content of each source document: - requisition form, purchase order, receiving slip or bill of lading - invoice, credit note - statement of account, cheque - etc.					
2	A.5 Associate the source documents with the steps in the internal control process related to purchases and sales.	Examples for purchases: - requisition form - purchase order - receiving slip - etc. Examples for sales: - tender - purchase order - etc.		Consistency of information between source documents			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C...: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 042 – CALCULATIONS RELATED TO SOURCE DOCUMENTS (Module 4) **Duration: 30 hours**

Statement of the competency: ***Do calculations and prepare source documents***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	A.6 Produce models of source documents using spreadsheet software.	Layout of parts of the document Examples for an invoice: - information on the customer - invoice number - invoice date - terms of payment - etc. Automated calculations Pedagogical aim 6		Writing of information in appropriate places			
2	A.7 Show concern for the presentation of the model produced.	Neatness, legibility, general presentation					
3	**A Do calculations and prepare source documents related to purchases and sales.**	Pedagogical aim 3 and autonomy		**1 Preparation of source documents related to sales** 1.1 Inclusion and accuracy of all relevant data 1.2 Application of appropriate calculations	30	 10 20	PT
DO CALCULATIONS AND PREPARE SOURCE DOCUMENTS RELATED TO PURCHASES AND SALES (Block 3)							***Duration: 4%***
4	**A Do calculations and prepare source documents related to purchases and sales.**						

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 042 – CALCULATIONS RELATED TO SOURCE DOCUMENTS (Module 4)							Duration: 30 hours
Statement of the competency: *Do calculations and prepare source documents*							
COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
B. CALCULATE DISCOUNTS AND PREPARE SOURCE DOCUMENTS (Block 4)							***Duration: 10%***

2	B.1 Define the different types of discounts.	Types of discounts:
		- discount that does not affect the sales price or taxes (cash discount, payment discount)
		- discount that changes the price and affects the amount of taxes paid:
		  - trade discount (% rebate on a purchase, or volume discount)
		  - cash rebate
		  - price reduction
		Impact on the business					

2	B.2 Use a discount method.	Method of calculation: - impact on taxes and on the payment - consideration of the credit note		Accurate determination of type of discount (cash or volume) and the cash rebate			
2	B.3 Issue source documents related to payments.	Preparation of the following: - receipt - cheque, cheque stub - money order, postal money order		Writing of information in appropriate places			
3	B **Calculate discounts and prepare source documents.**	Calculation of discount: - discount on the amount before the calculation of taxes - discount on the amount after the calculation of taxes		2 **Preparation of source documents related to purchases**	35		PT
				2.1 Inclusion of all relevant data		15	
				2.2 Accurate calculation of amount to be paid		15	
				2.3 Word amounts written without spelling errors		5	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 042 – CALCULATIONS RELATED TO SOURCE DOCUMENTS (Module 4) **Duration: 30 hours**

Statement of the competency: ***Do calculations and prepare source documents***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
CALCULATE DISCOUNTS AND PREPARE SOURCE DOCUMENTS (Block 5)				***Duration: 1%***			
4	**B Calculate discounts and prepare source documents.**						
C. CALCULATE INTERNATIONAL PAYMENTS AND PREPARE SOURCE DOCUMENTS (Block 6)				***Duration: 10%***			
2	C.1 Apply the formulas used to convert funds into foreign currencies.	Definition of the elements of the equation used to calculate foreign currencies: $\$ / R = F$ $ = amount in Canadian funds R = rate of conversion in Canadian currency F = amount in foreign currency Application of formulas using rate of exchange tables: - Canadian dollars into foreign currencies - foreign currencies into Canadian dollars					
2	C.2 Prepare a bank draft.	Information to provide in a bank draft.					
3	**C Calculate international payments and prepare source documents.**			**3 Determination of amounts in foreign currency**	**10**		**PT**
				3.1 Accurate conversion of Canadian dollars into foreign currency		5	
				3.2 Accurate conversion of foreign currency into Canadian dollars		5	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 042 – CALCULATIONS RELATED TO SOURCE DOCUMENTS (Module 4)							Duration: 30 hours
Statement of the competency: ***Do calculations and prepare source documents***							
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	W_I	W_C	**St**
CALCULATE INTERNATIONAL PAYMENTS AND PREPARE SOURCE DOCUMENTS (Block 7)							***Duration: 1%***
4	**C Calculate international payments and prepare source documents.**						
D. CALCULATE SIMPLE INTEREST (Block 8)							***Duration: 10%***
	D.1 Apply the formula used to calculate simple interest.	Definition of the elements of the equation used to calculate simple interest: I = P x R x D (Interest = Principal x Rate x Duration)		Accurate determination of the duration used to calculate the interest Correct application of formula			
3	**D Calculate simple interest.**			**4 Calculation of simple interest** 4.1 Accurate calculation	10	 10	PT
CALCULATE SIMPLE INTEREST (Block 9)							***Duration: 2%***
4	**D Calculate simple interest.**						
E. CALCULATE COMPOUND INTEREST AND PREPARE LOAN AMORTIZATION TABLES (Block 10)							***Duration: 10%***
2	E.1 Define the elements of an amortization schedule.	Definition of the columns of a loan amortization schedule: - starting principal - payment (i.e. the portion of principal and interest) - calculation of interest - end principal					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 042 – CALCULATIONS RELATED TO SOURCE DOCUMENTS (Module 4) Statement of the competency: *Do calculations and prepare source documents*							Duration: 30 hours
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	E.2 Define the elements used to calculate compound interest.	Definition of the elements used to calculate compound interest: $A = P\ (1 + R\ /F)^{df}$ A = amount after number of years d = number of years of the investment or loan f = frequency of compounding					
2	E.3 Use the interest tables.	Interest table: - usefulness - how it works - choice of appropriate table - calculations using the table		Accurate determination of the number of payments and the applicable interest rate Appropriate choice of interest table			
2	E.4 Use the financial functions of spreadsheet software to prepare loan amortization tables.	Automated calculations: - starting principal - payment (i.e. the portion of principal and interest) - calculation of interest - end principal - etc.		Observance of instructions regarding the preparation of the tables			
3	**E Calculate compound interest and prepare loan amortization tables.**			**5 Calculation of compound interest**	**5**		**PT**
				5.1 Accurate calculation		5	
				6 Preparation of a loan amortization table	**10**		**PT**
				6.1 Application of appropriate calculations		10	
CALCULATE COMPOUND INTEREST AND PREPARE LOAN AMORTIZATION TABLES (Block 11)							***Duration: 5%***
4	**E Calculate compound interest and prepare loan amortization tables.**						

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 042 – CALCULATIONS RELATED TO SOURCE DOCUMENTS (Module 4) **Duration: 30 hours**

Statement of the competency: ***Do calculations and prepare source documents***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
DO CALCULATIONS AND PREPARE SOURCE DOCUMENTS (Block 12)				***Duration: 7%*** **(including evaluation for the purpose of certification)**			
4	**DO CALCULATIONS AND PREPARE SOURCE DOCUMENTS**			Correct use of a business calculator Neat, legible documents Accurate calculations Appropriate use of software functions Observance of ergonomic rules Referral to all of the preceding criteria for formative evaluation Referral to the preceding weighted criteria for evaluation for the purpose of certification of studies			
DO CALCULATIONS AND PREPARE SOURCE DOCUMENTS (Block 13)							
5	**DO CALCULATIONS AND PREPARE SOURCE DOCUMENTS**						

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C...: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ACCOUNTING (5731)

961 042 – CALCULATIONS RELATED TO SOURCE DOCUMENTS (Module 4)

INFORMATION ON THE EVALUATION

1 INFORMATION AND INSTRUCTIONS

This examination consists in evaluating the candidates' ability to do calculations and prepare source documents. Several candidates may be evaluated at the same time, depending on the availability of materials. The suggested duration of the examination is 2 hours and 30 minutes.

2 EXAMINATION PROCEDURE

The task consists in:

- preparing two sales invoices, one of which includes a volume discount
- preparing two credit notes, one of which could result from the return of goods, and the other, from a trade discount
- preparing cheques for the payment of two purchase invoices; in one case, a cash discount pertaining to the terms of payment is applied, and in the other, a credit note is deducted from the amount due
- converting Canadian dollars into foreign currency
- converting foreign currency into Canadian dollars
- performing two operations to calculate simple interest
- performing two operations, with spreadsheet software or an interest calculation table, to calculate compound interest
- using spreadsheet software or other computer tool to prepare a loan amortization table

Documents to be given to the candidates:

- a hypothetical situation for each transaction, giving details of the context
- appropriate source documents
- the company's policies, if applicable

3 MATERIALS

The following materials are required for the examination:

- spreadsheet software
- rate of exchange table for foreign currencies
- compound interest table
- business calculator

EVALUATION FORM

ACCOUNTING	Program code:	5731
4 – Calculations Related to Source Documents	Module code:	961 042
Candidate's name: ______________________		
School/Centre: ______________________	RESULT:	
Permanent code: ______________________	PASS ☐	FAIL ☐
Date of examination: ______________________		
Examiner's signature: ______________________		

OBSERVATION				RESULT
		YES	NO	
1	PREPARATION OF SOURCE DOCUMENTS RELATED TO SALES			
1.1	Inclusion and accuracy of all relevant data:			
	- information on the customer	☐	☐	
	- terms of payment	☐	☐	
	- date and number of source document	☐	☐	
	- relevant references	☐	☐	
	- details of the transaction	☐	☐	0 or 10
	Error tolerance: one error			
1.2	Application of appropriate calculations:			
	- accurate calculation of taxes	☐	☐	
	- accurate calculation of the transaction	☐	☐	0 or 20
2	PREPARATION OF SOURCE DOCUMENTS RELATED TO PURCHASES			
2.1	Inclusion of all relevant data:			
	- accurate date of payment	☐	☐	
	- name of payee	☐	☐	
	- matching amount of payment in figures and words	☐	☐	
	- details of payment	☐	☐	0 or 15

OBSERVATION				RESULT
		YES	NO	
2.2	Accurate calculation of amount to be paid			0 or 15
2.3	Word amounts written without spelling errors			0 or 5
3	DETERMINATION OF AMOUNTS IN FOREIGN CURRENCY			
3.1	Accurate conversion of Canadian dollars into foreign currency			0 or 5
3.2	Accurate conversion of foreign currency into Canadian dollars			0 or 5
4	CALCULATION OF SIMPLE INTEREST			
4.1	Accurate calculation			0 or 10
5	CALCULATION OF COMPOUND INTEREST			
5.1	Accurate calculation			0 or 5
6	PREPARATION OF A LOAN AMORTIZATION TABLE			
6.1	Application of appropriate calculations			0 or 10
		Total:		/100
Minimum performance standard:	75 points			

Comments: ____

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961 054 – FORMATTING CORRESPONDENCE (Module 5) **Duration: 60 hours**

Statement of the competency: ***Format accounting-related correspondence***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
FORMAT ACCOUNTING-RELATED CORRESPONDENCE (Block 1)							
1	Situate this competency with respect to the occupation and the training program.	Reason for the competency Links with other competencies Course outline					
A. PLAN THE FORMATTING (Block 2)							***Duration: 10%***
2	A.1 Determine the purpose of the message to prepare.	Elements of the written message: - content - context - addressee Examples in the field of application: notes, memorandums, information requests, claims, deadline reminders, formal notices, confirmations of balance, error corrections, letters of credit, collection letters, etc.					
2	A.2 Differentiate between the different types of correspondence used in accounting.	Distinction between: - note - memorandum - business letter Examples in the field of application (see A.1)					
2	A.3 Access the various correspondence templates supplied by the software, or the files supplied by the teacher.	Use of templates: - letter and memorandum wizards - correspondence templates without body text		Appropriate use of templates supplied by the software or the teacher			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 054 – FORMATTING CORRESPONDENCE (Module 5) **Duration: 60 hours**

Statement of the competency: ***Format accounting-related correspondence***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	A.4 Describe the standards of correspondence layout.	Notes and memos: - margins - tabulation Business letters: - layout styles - margins - tabulation					
3	**A Plan the formatting.**	Formatting of various types of correspondence used in accounting		**1 Parameters** 1.2 Correct setting of parameters	**5**	 5	**PT**
B. KEYBOARD AND ARRANGE THE COMPONENTS OF THE TEXT (Block 3)							***Duration: 55%***
2	B.1 Use the basic functions of word processing software.	Basic functions: - start-up and shutdown of the application - working screen - menu bar - scrolling of text - deletion and insertion of text - selection of text - moving or copying of selected text - opening and closing of a file - software help function					
2	B.2 Apply a keyboarding technique.	Awareness of the advantages for the accounting clerk to apply a keyboarding technique Application limited to the three rows of letters on the keyboard, including punctuation signs and accents Keyboarding techniques: Gregg or Lasalle					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 054 – FORMATTING CORRESPONDENCE (Module 5) **Duration: 60 hours**

Statement of the competency: ***Format accounting-related correspondence***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
		Use of keyboarding software to increase accuracy Pedagogical aim 3 Ergonomic rules Pedagogical aim 4					
2	B.3 Describe the different components of correspondence.	Insertion of data into: - the heading, opening and closing parts of the correspondence - special notations Insertion of the message into a template without body text					
2	B.4 Apply the rules of format to the components of correspondence.	Aspects of format: - layout style and appropriate punctuation pattern - spacing between components - hyphenation					
2	B.5 Create a simple table for presentation purposes using word processing software.	Simple table: - number of rows and columns - size of rows and columns - cell format - no calculations					
3	**B Keyboard and arrange the components of the text.**			**2 Keyboarding**	**10**		**PT**
				2.1 Correct application of a keyboarding technique		10	
				3 Text format	**30**		
				3.1 Inclusion of all parts of the letter		15	
				3.2 Observance of formatting rules		15	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 054 – FORMATTING CORRESPONDENCE (Module 5) **Duration: 60 hours**

Statement of the competency: ***Format accounting-related correspondence***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
C. FINALIZE THE PRESENTATION OF THE TEXT (Block 4)				***Duration: 15%***			
2	C.1 Differentiate between the different types of fonts.	Fonts: - styles - size - attributes					
2	C.2 Use the functions of word processing software to modify paragraph and page format.	Paragraph format: - justification - tabulation - line spacing Page format - margins - customized letterhead		Correct formatting of characters, paragraphs and the page			
2	C.3 Make optimal use of the insertion functions of word processing software.	Insertion of data, tables, charts, images and objects		Optimal use of possibilities for inserting the following into a letter template: data, tables imported from spreadsheet software, charts, objects and images			
2	C.4 Show concern for the accuracy of the written language and for the standards of English correspondence layout.	Use of spell and grammar check software Use of a grammar guide, dictionary and reference manual on the standards of English correspondence layout Pedagogical aim 2		Appropriate correction in the text of: - errors detected by spell check software - formatting errors			
3	**C Finalize the presentation of the text.**			**4 Insertion of a table** 4.1 Correct insertion of a table imported from spreadsheet software	**15**	 15	**PT**

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 054 – FORMATTING CORRESPONDENCE (Module 5) **Duration: 60 hours**

Statement of the competency: ***Format accounting-related correspondence***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
				5 Quality of the text	**30**		**PT**
				5.1 Appropriate correction of errors in English detected by spell check software		15	
				5.2 Absence of errors in data		15	
D. SAVE AND PRINT THE TEXT (Block 5)							***Duration: 2.5%***
2	D.1 Describe the different locations for saving work on the computer.	Role of the file manager (see Module 2) Creation of subfolders		File saved correctly Effective use of saving functions			
2	D.2 Name files.	According to the operating system					
2	D.3 Indicate the main printing options.	Options: - printer selection - pages to be printed - number of copies		Selection of appropriate printing functions			
3	**D Save and print the text.**						
E. PREPARE THE ENVELOPE (Block 6)							***Duration: 2.5%***
2	E.1 Indicate the appropriate envelope format for a business letter.	Envelope format: - 4 1/8" x 9 1/2" (US 10) Method for folding letters		Use of appropriate envelope format			
2	E.2 Indicate the standards for addressing and formatting a business envelope.	Standards set by: - Canada Post (optimal address) - Office de la langue française Components: - addressee - mailing address - mailing notation - punctuation and position of components		Observance of formatting rules Inclusion of all parts			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 054 – FORMATTING CORRESPONDENCE (Module 5) **Duration: 60 hours**

Statement of the competency: ***Format accounting-related correspondence***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
3	**E Prepare the envelope.**			**6 Preparation of an envelope** 6.1 Correct preparation of the envelope	**5**	 5	**PT**
FORMAT ACCOUNTING-RELATED CORRESPONDENCE (Block 7)				***Duration: 5%***			
3	**Format accounting-related correspondence**			**7 Ergonomics** 7.1 Observance of ergonomic rules Appropriate use of software functions	**5**	 5	**PS**
FORMAT ACCOUNTING-RELATED CORRESPONDENCE (Block 8)				***Duration: 10%*** **(including evaluation for the purpose of certification)**			
4	**FORMAT ACCOUNTING-RELATED CORRESPONDENCE**			Referral to all of the preceding criteria for formative evaluation Referral to the preceding weighted criteria for evaluation for the purpose of certification of studies			
FORMAT ACCOUNTING-RELATED CORRESPONDENCE (Block 9)							
5	**FORMAT ACCOUNTING-RELATED CORRESPONDENCE**						

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ACCOUNTING (5731)

961 054 –FORMATTING CORRESPONDENCE (Module 5)

INFORMATION ON THE EVALUATION

1 INFORMATION AND INSTRUCTIONS

This examination is divided into two parts.

The first part consists in evaluating the candidates' ability to format business correspondence in English. Several candidates may be evaluated at the same time. The suggested duration of this part of the examination is two hours.

The second part consists in evaluating the candidates' ability to apply a keyboarding technique. The suggested duration for this part of the examination is 30 minutes.

These two parts may be evaluated at different times.

2 EXAMINATION PROCEDURE

In the first part of the examination, the candidate must format a one-page business letter, on the basis of a hypothetical situation and formatting instructions, and using a template without body text supplied by the word processing software or the educational institution. The candidate will be given the text of the letter (approximately 150 words), containing five spelling errors that can be detected by spell check software. The candidate must import a simple table from spreadsheet software and insert it into the letter, automatically formatting the table before or after it has been inserted. The candidate must also prepare an envelope.

In the second part of the examination, the candidate will be given two error-free typed texts of 50 words (250 strokes) each. Candidates must keyboard both texts in full, applying a keyboarding technique and observing ergonomic rules; there is no time limit for the keyboarding of the text. The examiner will remain at a good distance from candidates and will observe each one rapidly, doing so more than once if necessary. Candidates do not need to keep their eyes on the text they are entering provided this does not affect the application of the keyboarding technique. The examiner will evaluate this aspect.

Candidates may correct text as they enter it, provided they continue to apply the keyboarding technique and do not use spell and grammar check software.

Candidates should have approximately ten minutes of warm-up with different texts than those used for the examination. They will have five minutes to read the texts used for the examination before the examination begins. At the signal for the end of the examination, candidates will print their texts and write their name on them.

3 MATERIALS

The following materials are required for the examination:

- microcomputer
- word processing software
- printer
- dictionaries and grammar books

For the first part of the examination, candidates will be given the text of an accounting-related letter, approximately 150 words in length, that allows for the insertion of a table, for example:

- a late-payment letter with details of invoices, deadlines, etc.
- a notice of payment of commission with details of sales figures, calculation of commission, etc.

For the second part of the examination, candidates will be given two texts of approximately 50 words (250 strokes) each, double-spaced and containing only letters, accents and common punctuation signs. The texts can be made up of sentences or words arranged in columns.

4 SPECIAL INSTRUCTIONS

For the first part of the examination, the use of dictionaries, grammar guides, and spell and grammar check software will be permitted. The use of reference manuals containing examples of letters will not be allowed. The candidates are asked to save and print their document, although these tasks are not evaluated.

For the second part, each candidate's keyboarding technique may be evaluated individually at any time during the module. A fail decision may not be made, however, before the end of the module.

Inform candidates that they must apply a keyboarding technique and observe ergonomic rules at all times during the examination. The examiner must take into consideration the number of typing errors in order to determine the degree of accuracy and not the typing speed of the candidate. Candidates are allowed two errors in a text of 50 words (250 strokes), representing an error tolerance of 4 per cent.

The competencies to be evaluated during the second part of the examination require the presence of a content specialist.

EVALUATION FORM

ACCOUNTING	Program code:	5731
5 – Formatting Correspondence	Module code:	961 054
Candidate's name: ______________________		
School/Centre: ______________________	RESULT:	
Permanent code: ______________________	PASS ☐	FAIL ☐
Date of examination: ______________________		
Examiner's signature: ______________________		

OBSERVATION				RESULT
		YES	NO	
1	PARAMETERS			
1.1	Correct setting of parameters:			
	- setting of margins for a one-page letter	☐	☐	
	- compliance with instructions	☐	☐	0 or 5
2	KEYBOARDING			
2.1	Correct application of a keyboarding technique:			
	- consistency in the application of one technique	☐	☐	
	- level of precision attained	☐	☐	0 or 10
	Error tolerance: see Information on the Evaluation			
3	TEXT FORMAT			
3.1	Inclusion of all parts of the letter depending on the hypothetical situation:			
	- essential components of the upper part of the letter	☐	☐	
	- salutation	☐	☐	
	- subject line	☐	☐	
	- complimentary closing	☐	☐	
	- signature block	☐	☐	
	- special notations	☐	☐	0 or 15

OBSERVATION	YES	NO	RESULT
3.2 Observance of formatting rules:			
- essential components of the upper part of the letter	☐	☐	
- salutation	☐	☐	
- subject line	☐	☐	
- signature block	☐	☐	
- special notations	☐	☐	
- spacing between each part	☐	☐	
- punctuation of parts	☐	☐	0 or 15
Error tolerance: one error			
4 INSERTION OF A TABLE			
4.1 Correct insertion of a table imported from spreadsheet software:			
- automatic format of table	☐	☐	
- correct position of table	☐	☐	
- alignment of table on the page	☐	☐	0 or 15
5 QUALITY OF THE TEXT			
5.1 Appropriate correction of errors in English detected by spell check software			0 or 15
Error tolerance: one typing or spelling error in the body text			
5.2 Absence of errors in the data:			
- essential components of the upper part of the letter	☐	☐	
- signature block	☐	☐	
- special notations	☐	☐	
- table	☐	☐	
- complete text	☐	☐	0 or 15
6 PREPARATION OF AN ENVELOPE			
6.1 Correct preparation of the envelope			0 or 5

OBSERVATION				RESULT
		YES	NO	
7	ERGONOMICS			
7.1	Observance of ergonomic rules:			
	- correct position of the body and hands when entering the text	☐	☐	
	- adjustment of the workstation	☐	☐	0 or 5
	Total:			/100
Minimum performance standard: 75 points				

Comments: ______________________________

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ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 066 – ENGLISH CORRESPONDENCE (Module 6) **Duration: 90 hours**

Statement of the competency: ***Write accounting-related correspondence in English***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
WRITE ACCOUNTING-RELATED CORRESPONDENCE IN ENGLISH (Block 1)							
1	Situate this competency with respect to the occupation and the training program.	Reason for the competency Links with other competencies Course outline					
A. PREPARE AN OUTLINE FOR THE TEXT (Block 2)							***Duration: 10%***
2	A.1 Determine the purpose of the message to write.	Analysis of the components of the written message: - context - addressee - content Choice of the type of correspondence: - note - memorandum - business letter		Accurate interpretation of instructions Gathering of all documents and information required to write the text			
2	A.2 Identify in logical order the main ideas and secondary ideas of the correspondence.	Analysis of the text to write: - introduction - development - conclusion					
2	A.3 Determine the variable elements of a business letter.	Modification of the variables: who, what, when, how, where					
3	**A Prepare an outline for the text.**	Creation of a template for outlines using word processing software		**1 Structure of the text** 1.1 Inclusion of main ideas 1.2 Logical sequence in the presentation of ideas	**15**	 10 5	**PT**

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 066 – ENGLISH CORRESPONDENCE (Module 6) **Duration: 90 hours**

Statement of the competency: ***Write accounting-related correspondence in English***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
B. COMPOSE AND KEYBOARD THE TEXT (Block 3)				***Duration: 35%***			
2	B.1 Describe the characteristics of a business letter.	Professional-looking layout (see Module 5) Accuracy of data Professional style: - specific vocabulary - short sentences - neutral and courteous tone - English syntax					
2	B.2 Analyze the contents of letters used in accounting.	Examples of letters taken from: - templates supplied by the software (see Module 5) - printed reference material					
2	B.3 Formulate and link the main ideas and secondary ideas of a text.	Comparison of the text with the purpose of the letter and the plan Wording of ideas: - sentence structure - choice of vocabulary Organization of ideas: - coherence of text - arrangement of text - link between sentences Concern for taking into account the target audience		Observance of outline Clear, coherent writing			
2	B.4 Continue to apply a keyboard technique.	Keyboarding of text in order to increase speed and accuracy Pedagogical aim 3 Ergonomic rules Pedagogical aim 4		Correct keyboarding technique Observance of ergonomic rules			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C...: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 066 – ENGLISH CORRESPONDENCE (Module 6) **Duration: 90 hours**

Statement of the competency: ***Write accounting-related correspondence in English***

COMPETENCY			LEARNING		EVALUATION			
Ph*		**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	W_I	W_C	**St**
3	**B**	**Compose and keyboard the text.**	Writing and keyboarding of all parts of the correspondence, using templates and sample letters, and referring to hypothetical situations		**2 Writing** 2.1 Correct links between main ideas and secondary ideas 2.2 Relevant content 2.3 Choice of vocabulary appropriate for the context and target audience	**25**	 10 10 5	**PT**
C. REVISE AND PRINT THE TEXT (Block 4)					***Duration: 40%***			
2	C.1	Ensure the quality of the format.	Presence and accuracy of the: - essential components of a business letter - special notations Setting of parameters: - setting of margins - setting of tabs Application of formatting rules Use of a reference book on the standards of English correspondence layout Pedagogical aim 2		Appropriate use of reference material			
2	C.2	Show concern for the quality of the written language.	Application of writing standards with regards to: - cohesion - organization of the text into paragraphs - spelling and grammar - sentence structure - punctuation and syntax - typography - hyphenation Use of a grammar guide and dictionary Pedagogical aim 2					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 066 – ENGLISH CORRESPONDENCE (Module 6)							Duration: 90 hours
Statement of the competency: ***Write accounting-related correspondence in English***							
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	C.3 Check the spelling and grammar of the letter.	Use of spell and grammar check software		Appropriate use of correction tools			
3	**C Revise and print the text.**	Application of a method for rereading and proofreading texts		**3 Format**	**5**		**PT**
				3.1 Error-free format		5	
				4 Data	**10**		**PT**
				4.1 Accuracy of data		10	
				5 Quality of the written language	**40**		**PT**
				5.1 Error-free spelling		10	
				5.2 Error-free typing		5	
				5.3 Error-free grammar		10	
				5.4 Observance of syntax rules		10	
				5.5 Observance of punctuation rules		5	
				6 Saving	**5**		**PT**
				6.1 Proper saving of the letter		5	
WRITE ACCOUNTING-RELATED CORRESPONDENCE IN ENGLISH (Block 5)							***Duration: 5%***
3	**Write accounting-related correspondence in English.**			Appropriate use of software functions			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 066 – ENGLISH CORRESPONDENCE (Module 6) **Duration: 90 hours**

Statement of the competency: ***Write accounting-related correspondence in English***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
WRITE ACCOUNTING-RELATED CORRESPONDENCE IN ENGLISH (Block 6) ***Duration: 10%*** **(including evaluation for the purpose of certification)**							
4	**WRITE ACCOUNTING-RELATED CORRESPONDENCE IN ENGLISH**			Referral to all of the preceding criteria for formative evaluation Referral to the preceding weighted criteria for evaluation for the purpose of certification of studies			
WRITE ACCOUNTING-RELATED CORRESPONDENCE IN ENGLISH (Block 7)							
5	**WRITE ACCOUNTING-RELATED CORRESPONDENCE IN ENGLISH**						

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ACCOUNTING (5731)

961 066 – ENGLISH CORRESPONDENCE (Module 6)

INFORMATION ON THE EVALUATION

1 INFORMATION AND INSTRUCTIONS

This examination consists in evaluating the candidates' ability to write accounting-related correspondence in English. Several candidates may be evaluated at the same time. The suggested duration of the examination is 2 hours and 30 minutes.

2 EXAMINATION PROCEDURE

The candidate must write and format a one-page business letter, on the basis of a hypothetical situation and formatting instructions, and using a template without body text supplied by the word processing software or the educational institution. The hypothetical situation must be related to the field of accounting, and the context must be one that candidates can easily understand in view of their progress in the training program. The hypothetical situation will be accompanied by a request letter or documents to which candidates will refer in their letter by following up, for example, on the receipt of:

- an invoice
- a purchase order
- a cheque
- a credit note, etc.

Instructions must be clear but brief so that the candidates can expand upon the situation.

3 MATERIALS

The following materials are required for the examination:

- microcomputer
- word processing software
- spell and grammar check software
- dictionaries and grammar guides
- sample letters supplied by a reference manual on English business correspondence

4 SPECIAL INSTRUCTIONS

Candidates are allowed to use dictionaries, grammar guides as well as spell and grammar check software. The use of reference manuals containing different types of letters will be permitted, but the use of learning guides and class notes is not allowed.

Candidates must prepare an outline for the text to be written; however, only the letter will be evaluated. Candidates are asked to print the document, although this task is not evaluated.

EVALUATION FORM

ACCOUNTING	Program code:	5731
6 – English Correspondence	Module code:	961 066
Candidate's name: ________________		
School/Centre: ________________	RESULT:	
Permanent code: ________________	PASS ☐	FAIL ☐
Date of examination: ________________		
Examiner's signature: ________________		

OBSERVATION	YES	NO	**RESULT**
1 STRUCTURE OF THE TEXT			
1.1 Inclusion of main ideas			0 or 10
1.2 Logical sequence in the presentation of ideas:			
- inclusion of an introduction, development, conclusion and complimentary closing	☐	☐	0 or 5
2 WRITING			
2.1 Correct links between main ideas and secondary ideas:			
- presence of links between ideas and paragraphs	☐	☐	0 or 10
2.2 Relevant content:			
- absence of irrelevant elements	☐	☐	
- absence of repetition	☐	☐	0 or 10
2.3 Choice of vocabulary appropriate for the context and target audience			0 or 5
3 FORMAT			
3.1 Error-free format:			
- correct setting of			
• layout styles	☐	☐	
• margins	☐	☐	
- full insertion of all essential components, subject line, signature block and special notations, depending on the hypothetical situation	☐	☐	
- observance of rules of positioning and appearance	☐	☐	0 or 5

OBSERVATION	YES	NO	RESULT
	YES	NO	
4 DATA			
4.1 Accuracy of data:			
- essential components	☐	☐	
- subject	☐	☐	
- signature block	☐	☐	
- special notations	☐	☐	0 or 10
5 QUALITY OF THE WRITTEN LANGUAGE			
5.1 Error-free spelling			0 or 10
5.2 Error-free typing Error tolerance: one error			0 or 5
5.3 Error-free grammar Error tolerance: two errors			0 or 10
5.4 Observance of syntax rules Error tolerance: one error			0 or 10
5.5 Observance of punctuation rules Error tolerance: one error			0 or 5
6 SAVING			
6.1 Proper saving of the letter:			
- creation of a folder	☐	☐	
- relevant wording of file name	☐	☐	0 or 5
	Total:		/100
Minimum performance standard: 80 points			

Comments: ____

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961 074 – PROCESSING SOURCE DOCUMENTS (Module 7) **Duration: 60 hours**

Statement of the competency: ***Process source documents in different types of companies***

COMPETENCY			LEARNING		EVALUATION			
Ph*		**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W$_I$**	**W$_C$**	**St**
PROCESS SOURCE DOCUMENTS IN DIFFERENT TYPES OF COMPANIES (Block 1)								
1		Situate this competency with respect to the occupation and the training program.	Reason for the competency Links with other competencies Course outline					
A. ORGANIZE THE WORK (Block 2)						***Duration: 10%***		
2	A.1	Differentiate between different types of companies and their legal structure.	See Module 1, The Occupation and the Training Process					
2	A.2	Verify the consistency of information between the various source documents.	Grouping of source documents according to type of transaction (see Module 4) Examples of aspects to be verified in source documents: - quantity delivered on the receiving slip versus quantity invoiced - price on the purchase order versus price invoiced Use of calculator (see Module 4)		Grouping of documents according to type of transaction Consistency of information between the various documents			
2	A.3	Understand the role of the accounting clerk when verifying the consistency of information between the various source documents.	Degree of autonomy and initiative required by the accounting clerk Pedagogical aims 1 and 4					
3	A	**Organize the work.**	Specific context: small and large companies					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W$_I$: relative weighting of indicators; W$_C$: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 074 – PROCESSING SOURCE DOCUMENTS (Module 7)							Duration: 60 hours
Statement of the competency: *Process source documents in different types of companies*							
COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
B. RECORD THE SOURCE DOCUMENTS IN THE GENERAL JOURNAL (Block 3)							***Duration: 30%***
2	B.1 Define the reason for the existence of accounting.	Purpose of accounting: to present an accurate picture of a company's financial situation and operating results Reporting system Analysis tool Fiscal and legal obligations Distinction between cash basis of accounting and accrual basis of accounting, as well as between accounting tasks performed in the manufacturing, business, service, cooperative and nonprofit sectors					
2	B.2 Indicate the main terms related to a company's basic accounting activities.	Vocabulary related to: - principal accounting terms - names of accounting documents - transactions Standards of CICA (Canadian Institute of Chartered Accountants)					
2	B.3 Define the generally accepted accounting principles (GAAP) related to recording source documents.	Materiality principle Reliability principle Realization principle Historical cost principle Matching principle, etc.					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 074 – PROCESSING SOURCE DOCUMENTS (Module 7) **Duration: 60 hours**

Statement of the competency: ***Process source documents in different types of companies***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	B.4 Describe a chart of accounts.	List of account titles and numbers classified according to their nature and the company's activities Purpose of a chart of accounts Listing of principal codes of a chart of accounts Relationship between the codes and the type of company Distinction between names of owners' equity accounts in different types of companies: - sole proprietorship - partnership - nontrading company - business corporation Chart of accounts standardized by the federal government Changes to the chart of accounts		Determination of accounts to be charged depending on the chart of accounts Correct breakdown of amounts			
2	B.5 Apply the double-entry accounting system (debit/credit) to transaction analysis.	Accounting cycle Concept of assets, liabilities and owners' equity Notion of revenue and expenses Double-entry accounting system (debit/credit) Method of transaction analysis Use of transaction analysis table Pedagogical aim 3					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 074 – PROCESSING SOURCE DOCUMENTS (Module 7) **Duration: 60 hours**

Statement of the competency: ***Process source documents in different types of companies***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	B.6 Define the function of the general journal in an accounting system.	Journal or statement of transactions where various operations are recorded chronologically Information to be recorded for each journal entry Purpose of the general journal: to record all parts of a transaction in one place Rapid verification of each page to detect nonmatching debit/credit entries Better picture of daily business activities					
3	**B Record the source documents in the general journal.**	Manual recording Specific context: small and large companies		**1 Recording of source documents in the general journal**	40		PT
				1.1 Accuracy of entries recorded in the general journal		30	
				1.2 Correct entry of date and explanation		5	
				1.3 Observance of standards of presentation		5	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 074 – PROCESSING SOURCE DOCUMENTS (Module 7)							Duration: 60 hours
Statement of the competency: *Process source documents in different types of companies*							
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
C. POST TO THE GENERAL LEDGER (Block 4)							***Duration: 15%***
2	C.1 Define the function of the general ledger in an accounting system.	Book of account containing all company accounts for assets, liabilities, capital, revenue and expenses Purpose of the general ledger: to indicate new account balances after transactions Accounts receivable ledger Accounts payable ledger					
2	C.2 Apply the posting procedure to the general ledger.	Order of steps in the posting procedure: - checking that the general journal balances - posting Method for proceeding with posting Importance of including posting references and explanations Pedagogical aim 3		Correct posting procedure			
3	**C Post to the general ledger.**			**2 Posting to the general ledger**	**10**		**PT**
				2.1 Accurate transcription of information		10	
				3 Calculation of ledger balances	**15**		**PT**
				3.1 Accurate calculation of account balances		15	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 074 – PROCESSING SOURCE DOCUMENTS (Module 7)								Duration: 60 hours
Statement of the competency: *Process source documents in different types of companies*								
COMPETENCY		**LEARNING**		**EVALUATION**				
Ph*	**Learning Focuses**		**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
D. PREPARE THE TRIAL BALANCE (Block 5)								***Duration: 5%***
2	D.1	Define the function of the trial balance in an accounting system and explain the procedure for preparing it.	List of all general ledger accounts and their balance Purpose of the trial balance: to prove the arithmetical accuracy of the general ledger Procedure for preparing the trial balance Information in heading: company name, document name, date Transfer of general ledger balances into the trial balance: in the first column for debit account balances, in the second column for credit account balances Pedagogical aim 3					
3	**D**	**Prepare the trial balance.**	Specific context: small and large companies		**4 Preparation of a trial balance** 4.1 Accurate information in heading 4.2 Recording of all general ledger account balances 4.3 Balancing of totals	**15**	 5 5 5	**PT**

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 074 – PROCESSING SOURCE DOCUMENTS (Module 7) **Duration: 60 hours**

Statement of the competency: ***Process source documents in different types of companies***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
E. PREPARE A WORK SHEET (Block 6)				***Duration: 5%***			
2	E.1 Define the function of a work sheet in an accounting system and explain how it works.	Role of the work sheet: to organize accounting data necessary for producing the financial statements (balance sheet and income statement) Detection and elimination of errors before they become part of permanent documents Procedure for producing a ten-column work sheet Use of spreadsheet software (see Module 3) Point of time in the accounting cycle to produce the work sheet Information in the heading: company name, document name, date		Accurate transcription of information to the trial balance Correct use of spreadsheet functions			
2	E.2 Copy general ledger account balances to the trial balance column of the work sheet.	Transcription procedure					
3	**E Prepare a work sheet.**	Specific context: small and large companies					
F. VERIFY AND CORRECT THE ENTRIES (Block 7)				***Duration: 10%***			
2	F.1 Apply methods for detecting errors.	Rule of 9 Rule of 2 Rule of 99 Other methods		Correct application of methods for detecting errors			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 074 – PROCESSING SOURCE DOCUMENTS (Module 7) Statement of the competency: *Process source documents in different types of companies*							Duration: 60 hours
COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	F.2 Apply correction methods	Procedures related to applying methods of: - setoff: a correcting entry that offsets the difference caused by the error - reversal: a correcting entry that cancels the incorrect entry and is followed by the correct entry Posting to the general ledger Handwritten adjusted trial balance Calculation of the **adjusted trial balance** section of the work sheet Use of spreadsheet software (see Module 3)		Selection of appropriate correction method Correct application of correction methods such as setoff and reversal Corrections made in appropriate places in the work sheet Production of a corrected trial balance			
3	**F Verify and correct the entries.**	Specific context: small and large companies		**5 Correction of entries in the general journal**	**15**		**PT**
				5.1 Accurate correction of an amount error in a journal entry		5	
				5.2 Accurate correction of an account error in a journal entry		5	
				5.3 Accurate correction of a general journal entry charged to the debit column instead of the credit column		5	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 074 – PROCESSING SOURCE DOCUMENTS (Module 7) **Duration: 60 hours**

Statement of the competency: ***Process source documents in different types of companies***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
G. CLASSIFY AND FILE THE SOURCE DOCUMENTS (Block 8)				***Duration: 10%***			
2	G.1 Differentiate between the different types of classification codes.	Documents: - nominative - administrative Types of codes: - alphabetical - numerical - alphanumerical Administrative unit: financial resources		Determination of the codes according to the classification plan in effect			
2	G.2 Define a classification plan and retention schedule.	Role of the classification plan and retention schedule Filing equipment and supplies Observance of retention schedule Administrative unit: financial resources		Observance of conservation period			
2	G.3 Apply filing rules.	Rules to observe for filing documents in: - alphabetical order - numerical order		Correct application of filing rules			
3	G **Classify and file the source documents.**	Specific context: small and large companies					
PROCESS SOURCE DOCUMENTS IN DIFFERENT TYPES OF COMPANIES (Block 9)				***Duration: 5%***			
3	**Process source documents in different types of companies.**	Specific context: small and large companies		6 **Carefully prepared documents** 6.1 Neat, legible documents	**5**	 5	**PT**

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 074 – PROCESSING SOURCE DOCUMENTS (Module 7) **Duration: 60 hours**

Statement of the competency: ***Process source documents in different types of companies***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
PROCESS SOURCE DOCUMENTS IN DIFFERENT TYPES OF COMPANIES (Block 10) ***Duration: 10%*** **(including evaluation for the purpose of certification)**							
2	Simulate the conditions of a specific work environment.	Process source documents in the following places of work: - small and medium-sized companies - large companies - public service companies - financial institutions, etc. Policies and procedures to be considered Requirements to be met depending on the company					
4	**PROCESS SOURCE DOCUMENTS IN DIFFERENT TYPES OF COMPANIES**			Referral to all of the preceding criteria for formative evaluation Referral to the preceding weighted criteria for evaluation for the purpose of certification of studies			
PROCESS SOURCE DOCUMENTS IN DIFFERENT TYPES OF COMPANIES (Block 11)							
5	**PROCESS SOURCE DOCUMENTS IN DIFFERENT TYPES OF COMPANIES**						

* **Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)**
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ACCOUNTING (5731)

961 074 – PROCESSING SOURCE DOCUMENTS (Module 7)

INFORMATION ON THE EVALUATION

1 INFORMATION AND INSTRUCTIONS

This examination consists in evaluating the candidates' ability to manually process source documents in different types of companies. The suggested duration of the examination is three hours. The entire group may be evaluated at the same time.

2 EXAMINATION PROCEDURE

The examination is divided into two steps.

Step 1

Documents to be given to the candidates

Between 10 and 12 source documents among the following:

- an invoice for the purchase of goods on account
- an invoice for the cash purchase of an asset
* a credit note for goods returned to a supplier
- an invoice for the sale of goods on account
- an invoice for the cash sale of services
* a credit note sent to a customer for an invoicing error in the quantity delivered
- a note indicating a cash contribution to the company made by the owners or shareholders
- a note indicating withdrawal of an asset, or a declaration of dividends
* a cheque for payment of a purchase invoice with a cash discount, e.g. 2/10, N/30
- a cheque received from a customer for payment of a sales invoice with a cash discount, e.g. 2/10, N/30
* a note indicating that the company owner or a shareholder has paid the company's telephone bill with personal funds
* a note indicating that the company pays the electricity bill of the company owner or a shareholder
- a telephone bill paid in cash
- a cheque for payment to a supplier without a discount
- a note indicating the monthly payment of a bank loan

Documents marked with an asterisk are mandatory.

The task consists in:

- entering the transactions in the general journal, based on the source documents
- posting the entries from the general journal to the general ledger
- preparing a trial balance

Step 2

Documents to be given to the candidates:

- a note explaining an amount error in an entry already recorded in the journal
- a note explaining an account error in an entry already recorded in the journal
- a note explaining that an entry already recorded in the journal was charged to the debit column instead of the credit column

The task consists in:

- making three correcting entries in the general journal

3 MATERIALS

The following materials are required for the examination:

- chart of accounts
- general journal
- general ledger with balances forward
- the source documents and notes required for Steps 1 and 2
- business calculator

4 SPECIAL INSTRUCTIONS

During the first step, candidates are allowed to correct their own errors, provided they follow the procedures for making correcting entries (setoff and reversal methods). If the correcting entry is accurate, candidates must not be penalized for the original entry.

Candidates must not be penalized twice for the same error.

EVALUATION FORM

ACCOUNTING	Program code:	5731
7 – Processing Source Documents	Module code:	961 074
Candidate's name: ______________________________		
School/Centre: ____________________	RESULT:	
Permanent code: ____________________	PASS ☐	FAIL ☐
Date of examination: ____________________		
Examiner's signature: ______________________________		

OBSERVATION			RESULT
	YES	NO	
1 RECORDING OF SOURCE DOCUMENTS IN THE GENERAL JOURNAL			
1.1 Accuracy of entries recorded in the general journal:			
- relevant choice of account	☐	☐	
- accuracy of amounts entered	☐	☐	
- amounts entered in appropriate columns	☐	☐	0 or 30
Error tolerance: two incorrect entries			
1.2 Correct entry of date and explanation			0 or 5
Error tolerance: two errors			
1.3 Observance of standards of presentation			0 or 5
2 POSTING TO THE GENERAL LEDGER			
2.1 Accurate transcription of information:			
- inclusion of date	☐	☐	
- entry of source of amount (folio column)	☐	☐	
- amounts posted to appropriate accounts	☐	☐	
- amounts posted in appropriate columns (debit/credit)	☐	☐	
- accuracy of amounts	☐	☐	0 or 10
Error tolerance: two errors			

OBSERVATION		YES	NO	RESULT
3	CALCULATION OF LEDGER BALANCES			
3.1	Accurate calculation of account balances Error tolerance: one error			0 or 15
4	PREPARATION OF A TRIAL BALANCE			
4.1	Accurate information in heading			0 or 5
4.2	Recording of all general ledger account balances			0 or 5
4.3	Balancing of totals			0 or 5
5	CORRECTION OF ENTRIES IN THE GENERAL JOURNAL			
5.1	Accurate correction of an amount error in a journal entry			0 or 5
5.2	Accurate correction of an account error in a journal entry			0 or 5
5.3	Accurate correction of a general journal entry charged to the debit column instead of the credit column			0 or 5
6	CAREFULLY PREPARED DOCUMENTS			
6.1	Neat, legible documents			0 or 5
		Total:		/100
Minimum performance standard: 80 points				

Comments: ______________________________

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ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 083 – HANDLING CASH (Module 8) **Duration: 45 hours**

Statement of the competency: ***Handle cash***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
HANDLE CASH (Block 1)							
1	Situate this competency with respect to the occupation and the training program.	Reason for the competency Links with other competencies Course outline					
A. PREPARE A DEPOSIT (Block 2)							***Duration: 10%***
2	A.1 Complete a deposit slip.	Purpose of listing items on a deposit slip: - tool for depositing source documents (cheques, money orders, drafts, etc.) and cash in the company's bank account - effective method of keeping track of deposits Distinction between different parts of the slip Procedure: - grouping items per deposit slip section: • cheques • cash • drafts and money orders - recording of items on the deposit slip - use of a calculator to perform calculations (see Module 4)		Grouping of the following items as per sections of the deposit slip: - cheques - cash - credit card slips - drafts and money orders			
2	A.2 Make entries in the general journal.	Recording of general journal entries (see Module 7) Pedagogical aim 3					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 083 – HANDLING CASH (Module 8) Statement of the competency: *Handle cash*							Duration: 45 hours
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
3	A **Prepare a deposit.**	Specific context: small and large companies		1 **Preparation of a deposit**	**15**		**PT**
				1.1 Correct recording of items on the deposit slip		5	
				1.2 Accuracy of subtotals and totals		5	
				1.3 Accuracy of information and amounts entered in the general journal		5	
B. TRANSFER FUNDS (Block 3)							***Duration: 10%***
2	B.1 Indicate the reason for transferring funds.	Purpose of transferring or withdrawing funds: to transfer funds from a financial account (credit union or bank) to another financial account (credit union or bank), so as to ensure centralization and avoid duplication Effective management and rapidity					
2	B.2 Apply the procedure for transferring funds.	Request made to a bank in writing, by phone or by data transmission (Internet) to debit one of the company's accounts for the transfer of money to another account, e.g. from the current account (used for all disbursements) to another current account (used for payroll) Determination of amounts to be transferred Recording of amounts in the general journal (see Module 7) e.g. Debit the payroll bank account and credit the bank account		Correct transfer of funds in terms of: - accounts used - amounts transferred Accuracy of information and amounts recorded in the general journal			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 083 – HANDLING CASH (Module 8) **Duration: 45 hours**

Statement of the competency: ***Handle cash***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	B.3 Create an audit trail.	Written confirmation of transfer of funds Use of letter template supplied by word processing software (see Module 5)		Correctly written and forwarded letter confirming the transfer			
3	B **Transfer funds.**	Specific context: small and large companies					
C. BALANCE THE CASH REGISTERS (Block 4)				***Duration: 10%***			
2	C.1 Explain how a cash register works.	Role of a company's cash register: to mechanically or electronically record details of each item sold and to calculate the total of the sales transaction Recording of method of payment and amount collected from the customer Calculation of customer's change; tape printout of customer's receipt, with details of the sales transaction Deposit of amounts collected from customers in the cash register till Withdrawal of customer's change from the cash register till					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 083 – HANDLING CASH (Module 8)							Duration: 45 hours
Statement of the competency: *Handle cash*							
COMPETENCY		LEARNING		EVALUATION			
Ph*	Learning Focuses	Guidelines	Activities (References)	Evaluation Indicators and Criteria	W_I	W_C	St
2	C.2 Apply the procedure to balance and control a cash register.	Calculation of till contents Calculation of total receipts Consistency between contents of till and the opening balance and the total receipts indicated on the cash register tape Maintenance of cash in the cash register Use of cash register statement		Exact calculation of contents of the till Verification of consistency between contents of till and the opening balance and the total indicated on the cash register tape Correct maintenance of cash in the cash register Accuracy of information on the cash register statement Observance of control procedure			
3	**C Balance the cash registers.**						
D. MANAGE A PETTY CASH FUND (Block 5)							***Duration: 20%***
2	D.1 Define the role of a company's petty cash fund.	Purpose of using a petty cash fund: to determine a fixed amount of cash, kept in a locked drawer or safe, to pay for small expenses, instead of paying for them by cheque Control of small expenses Improved internal control and reduced risk of human error and fraud by naming only one person to handle the petty cash fund Methods for paying funds: - fixed funds - variable funds					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 083 – HANDLING CASH (Module 8) **Duration: 45 hours**

Statement of the competency: ***Handle cash***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	D.2 Apply procedures for managing a petty cash fund.	Importance of source documents Creation of a petty cash fund Preparation and use of a petty cash register to record expenditures Use of spreadsheet functions (see Module 3) Balance verification Petty cash reconciliation and determination of petty cash shortage or surplus, if applicable Replenishment of petty cash fund Entering of expenditures and petty cash shortage or surplus, if applicable, in the general journal (see Module 7) Pedagogical aim 3		Correct preparation of source documents related to managing a petty cash fund Appropriate use of spreadsheet functions			
2	D.3 Understand the role of the accounting clerk in differentiating between admissible and inadmissible expenditures.	Degree of autonomy, initiative and judgment Ability to analyze and synthesize different situations Quality of communication Observance of company policies					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 083 – HANDLING CASH (Module 8) **Duration: 45 hours**

Statement of the competency: ***Handle cash***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
3	**D Manage a petty cash fund.**	Specific context: small and large companies		**2 Management of a petty cash fund**	**15**		**PT**
				2.1 Accurate recording and breakdown of documents in the petty cash register, using spreadsheet software		10	
				2.2 Exact determination of surplus or shortage		5	
				3 Replenishment of the petty cash fund	**15**		**PT**
				3.1 Correct issue of cheque		5	
				3.2 Accuracy of information and amounts entered in the general journal		10	
E. PREPARE A BANK RECONCILIATION FOR CURRENT ACCOUNTS AND PAYROLL ACCOUNTS (Block 6)				***Duration: 20%***			
2	E.1 Define the reason for preparing a bank reconciliation.	Purpose of the bank reconciliation: - accounting tool that brings out differences between information on the bank statement and company accounting records, so as to reconcile the balance of the bank account and the balance established in company records on a fixed date - tool for analysis of all banking transactions and recording of appropriate entries, so as to correct the company's books - tool for comparison of two series of registers in which the same transactions have been recorded by different people at different times					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 083 – HANDLING CASH (Module 8) Statement of the competency: *Handle cash*							Duration: 45 hours
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	E.2 Describe the documents required to prepare a bank reconciliation.	Required documents: - cash account, bank account register, cheques, cheque stubs, cheque register, bank statement, deposit slips, withdrawal slips, debit notes, credit notes, etc.		Gathering of necessary documents Determination of balances necessary for doing the reconciliation			
2	E.3 Verify a bank statement.	Distinction between the different parts of a bank statement: - cancelled or cashed cheque - NSF cheque - deposit - outstanding deposit - service charges - preauthorized payment - note receivable - other					
2	E.4 Apply the method for preparing a bank reconciliation.	Checking off of cancelled cheques and determination of outstanding cheques Checking off of deposits and determination of outstanding deposits Listing of outstanding cheques and deposits for the current and previous months using spreadsheet software (see Module 3) Verification of consistency between the bank reconciliation and the bank statement Identification of service charges, NSF cheques, interest charges, preauthorized debits, interest income, etc.		Proper checking-off procedure Correct determination of total amount of outstanding cheques and of other charges and income recorded on the bank statement			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 083 – HANDLING CASH (Module 8) **Duration: 45 hours**

Statement of the competency: ***Handle cash***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
		Use of a recognized method and spreadsheet software to prepare a bank reconciliation (see Module 3) Entering in the general journal of unrecorded items and errors (see Module 7) Entering on the last cheque stub or in the cheque register of unrecorded items and errors		Appropriate use of spreadsheet software			
2	E.5 Understand the role of the accounting clerk when irregularities are discovered on the bank statement.	Degree of autonomy and initiative Quality of oral and written communication Pedagogical aim 1					
3	**E Prepare a bank reconciliation for current accounts and payroll accounts.**	Specific context: small and large companies Tasks performed manually or using accounting software		**4 Preparation of a bank reconciliation for current accounts and payroll accounts**	**30**		**PT**
				4.1 Correct preparation of bank reconciliation using spreadsheet software		20	
				4.2 Correct entry in the general journal of unrecorded amounts		5	
				4.3 Accurate correction of balance of last cheque stub or cheque register		5	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 083 – HANDLING CASH (Module 8) **Duration: 45 hours**

Statement of the competency: ***Handle cash***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
F. PREPARE A CASH BUDGET (Block 7)							***Duration: 5%***
2	F.1 Define the function of a cash budget.	Role of a cash budget in a company: to forecast cash inflow and outflow over a given period, so as to determine amounts that a company must borrow or can invest Effective management of company funds					
2	F.2 Apply the procedure for preparing a cash budget.	Content of a cash budget: - two main divisions: cash receipt budget and cash disbursement budget Determination of cash receipts and disbursements: - cash receipt: cash sale or sale on account for which the cash receipt is carried forward to a future date by a credit policy, collection policy or the quality of the clientele (doubtful accounts) - cash receipt from other sources: sale of a capital asset or investment, short- or long-term loan, stock issue, etc. - disbursement: payment of supplier debts, salaries and invoices for taxes, insurance, telephone, etc. - disbursement from other sources: purchase of an investment or capital asset, repayment of loan, payment of dividend, etc.		Gathering of appropriate information in terms of forecasted cash receipts and disbursements			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 083 – HANDLING CASH (Module 8) **Duration: 45 hours**

Statement of the competency: ***Handle cash***

Ph*	Learning Focuses	Guidelines	Activities (References)	Evaluation Indicators and Criteria	W_I	W_C	St
		Minimum balance required Calculation of cash surplus or deficit Preparation of a cash budget (quarterly, monthly, weekly or daily) using spreadsheet software (see Module 3)		Exact determination of minimum balance required			
3	**F Prepare a cash budget.**	Specific context: small and large companies		**5 Preparation of a cash budget**	**15**		**PT**
				5.1 Correct preparation of the cash budget		10	
				5.2 Appropriate use of spreadsheet functions		5	
G. MONITOR THE CASH FUND (Block 8)							***Duration: 5%***
2	G.1 Suggest ways for making the best use of available funds.	Concept of investment Making the best use of budget surpluses Concept of credit margin Planning of an appropriate financing method Production of a report that indicates the choice of a financing method or choice of investment (use of spreadsheet software, see Module 3)		Appropriate use of available funds Gathering of information required for: - making the best use of budget surpluses - obtaining credit - preparing an accurate summary of the information gathered Appropriate use of spreadsheet functions			
2	G.2 Understand the role of the accounting clerk when deciding how to manage cash surpluses and deficits.	Degree of autonomy and initiative Pedagogical aim 5					

COMPETENCY: Ph*, Learning Focuses; LEARNING: Guidelines, Activities (References); EVALUATION: Evaluation Indicators and Criteria, W_I, W_C, St

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 083 – HANDLING CASH (Module 8) — **Duration: 45 hours**

Statement of the competency: ***Handle cash***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
3	**G Monitor the cash fund.**	Specific context: small and large companies					
HANDLE CASH (Block 9)							***Duration: 10%***
3	**Handle cash.**						
HANDLE CASH (Block 10)							***Duration: 10%*** **(including evaluation for the purpose of certification)**
4	HANDLE CASH			**6 Carefully prepared documents**	**5**		**PT**
				6.1 Neat, legible documents		5	
				7 Correct spelling and grammar	**5**		**PT**
				7.1 Error-free spelling in information recorded in documents		5	
				Referral to all of the preceding criteria for formative evaluation			
				Referral to the preceding weighted criteria for evaluation for the purpose of certification of studies			
HANDLE CASH (Block 11)							
5	HANDLE CASH						

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ACCOUNTING (5731)

961 083 – HANDLING CASH (Module 8)

INFORMATION ON THE EVALUATION

1 INFORMATION AND INSTRUCTIONS

This examination consists in evaluating the candidates' ability to handle cash. The suggested duration of the examination is three hours. Several candidates may be evaluated at the same time, depending on the number of workstations available.

2 EXAMINATION PROCEDURE

The examination comprises four tasks:

1. preparing a deposit
2. managing a petty cash fund
3. preparing a bank reconciliation
4. preparing a cash budget

Task 1: Prepare a deposit

The task consists in entering source documents on a deposit slip and recording the transactions in the general journal.

Documents to be given to the candidates:

- a deposit slip
- seven source documents
  - four cheques received from customers
  - a list of cash denominations
- a general journal

Task 2: Manage a petty cash fund

The task consists in entering source documents in a petty cash register, preparing the cheque to replenish the petty cash fund and recording this cheque in the general journal.

Documents to be given to the candidates:

- a spreadsheet file containing a table for a petty cash register
- eight different source documents (purchase of office supplies, payment of delivery charges, purchase of food, charity donation, etc.); two of these documents must represent meal and entertainment expenses and indicate that taxes on these expenses are reimbursed at 50 per cent
- a note indicating the amount of cash on hand in the petty cash fund; this balance will result in a petty cash shortage or a surplus
- a blank cheque
- a general journal

Task 3: Prepare a bank reconciliation

The task consists in using spreadsheet software to prepare a table or report that the candidate will then use to produce a bank reconciliation.

Documents to be given to the candidates:

- a template without formulas
- a bank statement indicating service charges, reimbursement of a bank loan and interest income
- a cheque register or cheque stubs for fifteen cheques issued by the company, three of which are outstanding, and for six deposits, one of which is outstanding
- a general journal

Task 4: Prepare a cash budget

The task consists in:

- using spreadsheet software to retrieve the table required for preparing a monthly cash budget
- completing the table with the information provided in order to show a cash deficit or surplus

Documents to be given to the candidates:

- a table template without formulas
- a note indicating:
  - the minimum balance required
  - the previous month's balance
  - cash receipts:
    - percentage of sales collected during the month
    - sale of a capital asset
    - receipt of a bank loan
  - cash disbursements:
    - purchase paid over several months
    - payroll
    - reimbursement of a bank loan

3 MATERIALS

The following materials are required for the examination:

- business calculator
- spreadsheet software (to create the work sheet)
- chart of accounts
- printer, if necessary

4 SPECIAL INSTRUCTIONS

The examiner will decide if the work must be printed for correction purposes.

The candidate must not be penalized twice for the same error.

EVALUATION FORM

ACCOUNTING	Program code: 5731
8 – Handling Cash	Module code: 961 083

Candidate's name: ______________________________

School/Centre: ______________________ RESULT:

Permanent code: ______________________ PASS ☐ FAIL ☐

Date of examination: ______________________

Examiner's signature: ______________________________

OBSERVATION			RESULT
	YES	NO	
1 PREPARATION OF A DEPOSIT			
1.1 Correct recording of items on the deposit slip:			
- name of issuer of each cheque	☐	☐	
- amount of each cheque and cash denomination	☐	☐	0 or 5
1.2 Accuracy of totals and subtotals:			
- subtotal of cheques	☐	☐	
- subtotal of cash denominations	☐	☐	
- total amount of deposit	☐	☐	0 or 5
1.3 Accuracy of information and amounts entered in the general journal:			
- relevant choice of account	☐	☐	
- accuracy of amounts entered	☐	☐	
- amounts entered in the appropriate columns	☐	☐	
- correct entry of date and explanation	☐	☐	0 or 5

OBSERVATION			RESULT
	YES	NO	
2 MANAGEMENT OF A PETTY CASH FUND			
2.1 Accurate recording and breakdown of documents in the petty cash register, using spreadsheet software:			
- all documents properly recorded in the petty cash register	☐	☐	
- accurate totalling of columns and balancing of the petty cash register	☐	☐	0 or 10
2.2 Exact determination of petty cash surplus or shortage			0 or 5
3 REPLENISHMENT OF THE PETTY CASH FUND			
3.1 Correct issue of cheque:			
- inclusion of date	☐	☐	
- appropriate name of payee	☐	☐	
- consistency between the amount written on the cheque and the amount calculated in the petty cash register	☐	☐	0 or 5
3.2 Accuracy of information and amounts entered in the general journal:			
- relevant choice of account	☐	☐	
- accuracy of amounts entered	☐	☐	
- amounts entered in the appropriate columns	☐	☐	
- correct entry of date and explanation	☐	☐	0 or 10
4 PREPARATION OF A BANK RECONCILIATION FOR CURRENT ACCOUNTS AND PAYROLL ACCOUNTS			
4.1 Correct preparation of bank reconciliation:			
- correct presentation of heading	☐	☐	
- inclusion and accuracy of appropriate amounts in each section	☐	☐	0 or 20
Error tolerance: one error in presentation of heading			

OBSERVATION			RESULT
	YES	NO	
4.2 Correct entry in the general journal of unrecorded amounts:			
- relevant choice of account	☐	☐	
- accuracy of amounts entered	☐	☐	
- amounts entered in the appropriate columns	☐	☐	
- correct entry of date and explanation	☐	☐	0 or 5
4.3 Accurate correction of balance of last cheque stub or cheque register			0 or 5
5 PREPARATION OF A CASH BUDGET			
5.1 Correct preparation of the cash budget:			
- correct presentation of heading	☐	☐	
- inclusion and accuracy of information in the appropriate columns	☐	☐	0 or 10
Error tolerance: two errors			
5.2 Appropriate use of spreadsheet functions:			
- inclusion of appropriate formulas	☐	☐	0 or 5
6 CAREFULLY PREPARED DOCUMENTS			
6.1 Neat, legible documents			0 or 5
7 CORRECT SPELLING AND GRAMMAR			
7.1 Error-free spelling in information recorded in documents			0 or 5
Error tolerance: one error			
	Total:		/100
Minimum performance standard: 80 points			

Comments: ______________________________

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ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 093 – LEGISLATION AFFECTING BUSINESSES (Module 9) **Duration: 45 hours**

Statement of the competency: ***Use information related to legislation affecting businesses***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
USE INFORMATION RELATED TO LEGISLATION AFFECTING BUSINESSES (Block 1)							
1	Situate this competency with respect to the occupation and the training program.	Reason for the competency Links with other competencies Course outline					
A. GATHER AND UPDATE INFORMATION PERTAINING TO LEGISLATION AFFECTING BUSINESSES (Block 2)							***Duration: 30%***
2	A.1 Understand the meaning of vocabulary specific to labour laws.	Meaning of terms Use of various publications (handbooks, pamphlets, etc.) Use of Internet sites related to labour laws					
2	A.2 Identify the areas where labour laws are applied.	Position of business law in relation to other areas of law Sources of law: laws, regulations, decrees, contracts, jurisprudence, etc. Jurisdiction of tribunals: position of administrative tribunals within the judicial system Labour laws: labour standards, human rights and freedoms, employment insurance, occupational health and safety, access to documents held by public bodies and the protection of personal information, individual contracts and collective agreements, consumer-related contracts, Civil Code, Taxation Act, CICA, etc.		Determination of different aspects of the legislation to be updated			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 093 – LEGISLATION AFFECTING BUSINESSES (Module 9) **Duration: 45 hours**

Statement of the competency: ***Use information related to legislation affecting businesses***

COMPETENCY			LEARNING		EVALUATION			
Ph*		**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	A.3	Understand the role and responsibilities of the accounting clerk in keeping up-to-date information related to legislation affecting businesses.	Awareness of changes made to different laws Modification of certain parameters (minimum salary, CSST rate, etc.) Pedagogical aim 1					
2	A.4	Identify and use appropriate documents and Internet sites for updating information.	Handbooks, brochures, pamphlets, forms, etc. published by different levels of government Use of search engines (see Module 2) Use of various government-run Internet sites (see Module 2) Downloading of appropriate forms from an Internet site (see Module 2) Printing of the results of the research, and selection of information (see Module 2)		Appropriate selection of reference sources Efficient use of reference sources Selection of relevant information			
2	A.5	File documents and make the changes required by the various laws.	Filing of handbooks, brochures, pamphlets, forms, etc. Setting of new parameters in the software (minimum salary, deductions for employment insurance, Québec Pension Plan, etc.)		Recording of information gathered in the appropriate files			
3	**A**	**Gather and update information pertaining to legislation affecting businesses.**	Specific context: small and large companies Tasks performed manually and using the Internet					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 093 – LEGISLATION AFFECTING BUSINESSES (Module 9)							**Duration: 45 hours**
Statement of the competency: ***Use information related to legislation affecting businesses***							
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
B. PROCESS VARIOUS CLAIMS (Block 3)							***Duration: 25%***
2	B.1 Name the various types of claimants.	Company's employees and managerial personnel Claimants from outside the company					
2	B.2 Interpret the rights and recourses related to labour laws.	**Labour standards**: - role of the commission - rights related to salary at hiring, during employment and at termination of employment, duration of work, paid statutory holidays, leaves for family events, annual leave, rest period, termination of employment, etc. - types of recourse **Human rights and freedoms**: - role of Canadian and Québec commissions - observance of human rights and freedoms at hiring, during employment, at termination of employment, the programs, etc. **Occupational health and safety**: - role of the commission (prevention and compensation) - rights: partners and programs - types of recourse **Employment insurance**: - role of Human Resource Centre of Canada - benefits (employer and employee contributions) - types of recourse					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 093 – LEGISLATION AFFECTING BUSINESSES (Module 9) **Duration: 45 hours**

Statement of the competency: ***Use information related to legislation affecting businesses***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
		Access to documents held by public bodies and the protection of personal information - role of the commission - right to access and use information - types of recourse **Contracts:** Individual contract: definition, worker rights and responsibilities, conditions of performance and rules of ethics related to the employer and the employee, conditions of validity, obligations related to right of ownership, extinguishment and termination Collective agreement: accreditation, negotiation of collective agreement, implementation (work relations), recourse Consumer-related contract: role of the Office de protection des consommateurs, rights and recourse Other laws (see field of application for Module 9)					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 093 – LEGISLATION AFFECTING BUSINESSES (Module 9) Duration: 45 hours Statement of the competency: *Use information related to legislation affecting businesses*							
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	B.3 Select appropriate Internet sites related to labour laws and organize the sites to be saved.	Choice of sites related to various cases Modification of list of bookmarks or favourites (see Module 2) Addition, modification, customization or deletion of bookmarks or favourites (see Module 2)					
2	B.4 Understand the role of accounting clerks in respecting the limits of their responsibility.	Communication of accurate information to the claimant, without giving advice or voicing opinions					
2	B.5 Follow procedures to respond to a claimant's request.	Search for information concerning the request Gathering of source documents Types of recourse Downloading of claim forms, e.g. CSST form (see Module 2) Claim documents to be completed: forms, claim letters, source documents and documents for signature, etc. Use of word processing software, spell and grammar check software, appropriate telecommunications tools, other relevant software, etc. Use of provincial and federal government brochures providing information on procedures and deadlines prescribed by legislation		Gathering of all relevant information and source documents			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 093 – LEGISLATION AFFECTING BUSINESSES (Module 9) **Duration: 45 hours**

Statement of the competency: ***Use information related to legislation affecting businesses***

COMPETENCY			LEARNING		EVALUATION			
Ph*		**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	B.6	Describe the conditions that create a favourable climate for communication.	Conditions for receiving a claimant Active listening, diplomacy, good manners, etc.		Demonstration of attitudes appropriate to the situation			
2	B.7	Record the necessary adjustments in the appropriate journal.	Request refused by the organization Adjustment and accurate recording of amounts in the general journal Posting of entries to the general ledger		Accuracy of accounting entries Use of appropriate journals			
3	B	**Process various claims.**	Specific context: small and large companies Tasks performed manually or using software and telecommunication tools		**1 Processing of various claims**	**35**		**PT**
					1.1 Determination of laws applicable to various situations		10	
					1.2 Effective use of reference sources		15	
					1.3 Accuracy of information given to claimants		10	
					2 Production of claim documents	**30**		**PT**
					2.1 Correct production of forms		20	
					2.2 Observance of procedures and deadlines prescribed by legislation		10	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 093 – LEGISLATION AFFECTING BUSINESSES (Module 9) **Duration: 45 hours**

Statement of the competency: ***Use information related to legislation affecting businesses***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
C. PRODUCE DOCUMENTS FOR GOVERNMENT ORGANIZATIONS (Block 4)				***Duration: 15%***			
2	C.1 Interpret government forms.	Types of forms: company registration, labour standards, payment of taxes (GST and QST), CSST (annual report, work accidents), etc. Role of forms					
2	C.2 Gather the information required to complete the forms.	Books of account or report produced by accounting software, showing the amount of taxes to be refunded by or paid to both levels of government Documents and information provided by management or other sources necessary for completing the forms Other		Gathering of information required to produce documents			
2	C.3 Complete government forms.	Use of leaflets or pamphlets giving instructions on how to complete a form Use of Internet sites giving instructions on how to complete a form Accuracy of calculations in a form: addition, subtraction and multiplication of figures by a percentage, etc. Use of brochures provided by both levels of government on procedures and deadlines prescribed by legislation		Observance of procedures and deadlines prescribed by legislation			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 093 – LEGISLATION AFFECTING BUSINESSES (Module 9) **Duration: 45 hours** **Statement of the competency:** ***Use information related to legislation affecting businesses***							
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	C.4 Record payments made to government organizations.	Recording of entries in the general journal Posting of entries to the general ledger		Accuracy of accounting entries Use of appropriate journals			
3	**C Produce documents for government organizations.**	Specific context: small and large companies		**3 Production of documents for government organizations** 3.1 Compliance with instructions on how to complete forms 3.2 Accuracy of calculations and results	30	 15 15	PT
D. FOLLOW UP FILES (Block 5) ***Duration: 10%***							
2	D.1 Explain the procedure for following up files.	Request from an organization to submit an additional form. Request from an organization to submit additional source documents Importance of the authenticity of information provided to organizations Filing of copies of forms, claim letters, etc. (see Module 7) Classification of files using a classification plan (see Module 7)		Production and addition of information required to process the claim Accuracy of information given to individuals concerned Filing of information in appropriate files			
3	**D Follow up files.**	Specific context: small and large companies					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 093 – LEGISLATION AFFECTING BUSINESSES (Module 9) **Duration: 45 hours**

Statement of the competency: ***Use information related to legislation affecting businesses***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
USE INFORMATION RELATED TO LEGISLATION AFFECTING BUSINESSES (Block 6)				***Duration: 10%***			
3	**Use information related to legislation affecting businesses.**			**4 Correct spelling and grammar**	**5**		**PT**
				4.1 Absence of spelling errors in the information recorded in the documents		5	
USE INFORMATION RELATED TO LEGISLATION AFFECTING BUSINESSES (Block 7)				***Duration: 10%*** **(including evaluation for the purpose of certification)**			
4	**USE INFORMATION RELATED TO LEGISLATION AFFECTING BUSINESSES**			Staying within the limits of their responsibility Observance of professional ethics Appropriate use of software functions Observance of ergonomic rules Referral to all of the preceding criteria for formative evaluation Referral to the preceding weighted criteria for evaluation for the purpose of certification of studies			
USE INFORMATION RELATED TO LEGISLATION AFFECTING BUSINESSES (Block 8)							
5	**USE INFORMATION RELATED TO LEGISLATION AFFECTING BUSINESSES**						

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ACCOUNTING (5731)

961 093 – LEGISLATION AFFECTING BUSINESSES (Module 9)

INFORMATION ON THE EVALUATION

1 INFORMATION AND INSTRUCTIONS

This examination consists in evaluating the candidates' ability to use information related to legislation affecting businesses. The suggested duration of the examination is three hours. Several candidates may be evaluated at the same time, depending on the number of workstations available.

2 EXAMINATION PROCEDURE

The examination comprises two tasks.

Task 1: Process various claims

The task consists in determining the information to be given to claimants. Candidates must show that they are able to find the appropriate form or forms on an Internet site by printing the form itself or the page indicating which form to use.

Documents to be given to the candidates:

- a note giving details of a hypothetical situation and accompanied by documents and relevant information; the hypothetical situation may refer to one of the following aspects of law:
  - labour standards
  - access to documents held by public bodies and the protection of personal information
  - employment insurance
  - individual contracts, collective agreements
  - occupational health and safety
- a questionnaire on the hypothetical situation allowing candidates to provide answers in terms of the criterion components indicated
- written reference sources (handbooks, pamphlets, brochures, etc.)

Task 2: Produce documents for government organizations

The task consists in completing a government form that requires calculations.

Documents to be given to the candidates:

- a note containing the information required by the candidate to produce the government form
- a copy of the form to be completed
- written reference sources (handbooks, pamphlets, brochures, etc.)

3 MATERIALS

The following materials are required for the examination:

- microcomputer
- access to the Internet
- navigation software (e.g. Netscape or Internet Explorer)
- printer
- calculator
- dictionaries and grammar guides

EVALUATION FORM

ACCOUNTING	Program code:	5731
9 – Legislation Affecting Businesses	Module code:	961 093

Candidate's name: ____________________

School/Centre: ____________________ RESULT:

Permanent code: ____________________ PASS ☐ FAIL ☐

Date of examination: ____________________

Examiner's signature: ____________________

OBSERVATION			YES	NO	**RESULT**
1	PROCESSING OF VARIOUS CLAIMS				
1.1	Determination of laws applicable to various situations				0 or 10
1.2	Effective use of reference sources:				
	-	choice of appropriate Internet site	☐	☐	
	-	choice of appropriate form or forms	☐	☐	0 or 15
1.3	Accuracy of information given to claimants:				
	-	determination of the procedures to follow	☐	☐	0 or 10
2	PRODUCTION OF CLAIM DOCUMENTS				
2.1	Correction production of forms:				
	-	accuracy of completed form or forms	☐	☐	0 or 20
	Error tolerance: one error that does not have a major impact on the file				
2.2	Observance of procedures and deadlines prescribed by legislation:				
	-	identification of the deadlines to be met	☐	☐	0 or 10

OBSERVATION			RESULT
	YES	NO	
3 PRODUCTION OF DOCUMENTS FOR GOVERNMENT ORGANIZATIONS			
3.1 Compliance with instructions on how to complete forms:			
- accuracy of completed form	☐	☐	0 or 15
Error tolerance: one error that does not have a major impact on the file			
3.2 Accuracy of calculations and results			0 or 15
4 CORRECT SPELLING AND GRAMMAR			
4.1 Absence of spelling errors in the information recorded in the documents			0 or 5
Error tolerance: one error for the entire set of documents			
Total:			/100
Minimum performance standard: 75 points			

Comments: ____

ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 102 – PROFESSIONAL RELATIONSHIPS (Module 10)					**Duration: 30 hours**
Statement of the competency: ***Interact in a variety of professional situations***					
COMPETENCY	**LEARNING**		**EVALUATION**		
Learning Focuses	**Guidelines**	**Activities (References)**	**Participation Indicators and Criteria**	**W_I**	**W_C**
PHASE 1: THE GENERAL PRINCIPLES OF COMMUNICATION (Block 1)					***Duration: 30%***
1.1 Situate this competency with respect to the occupation and the training program.	Reason for the competency Links with other competencies Course outline				
1.2 Learn about the elements involved in the process of communication.	Concept of communication: process of a transmitter sending a message to a receiver in order for the message to be understood and have an effect on the receiver's behaviour Interactive and dynamic process of sending and receiving messages Elements of the communication process: - transmitter - message sent or signal given - receiver or decoder - perception - feedback Personal frame of reference: - standards - values - self-image - impact of personal frame of reference - personal Networks and channels of communication: oral, written, nonverbal communication, etc.				

* W_I: relative weighting of indicators; W_C: relative weighting of criteria

961 102 – PROFESSIONAL RELATIONSHIPS (Module 10) Statement of the competency: *Interact in a variety of professional situations*					Duration: 30 hours
COMPETENCY	**LEARNING**		**EVALUATION**		
Learning Focuses	**Guidelines**	**Activities (References)**	**Participation Indicators and Criteria**	**W_I**	**W_C**
1.3 List the obstacles to effective communication.	Main obstacles: - transmitter's side: badly formulated message, wrong choice of channel, lack of honesty, etc. - receiver's side: lack of attention, premature assessment, etc. Obstacles common to both parties: choice of vocabulary, selective perceptions, status, self-interest, etc.				
1.4 Learn about the factors that promote effective communication.	Features of an effective message: - definition of the purpose and intention of the message - preparation with the receiver in mind - awareness of the unspoken - honesty - statement of the topic of discussion - clearly formulated message - adjustment of flow of information - use of simple language - feedback - active listening and empathy - other		**1 Gather information on the various topics to be covered.** 1.1 Wrote down the elements involved in the process of communication, obstacles to effective communication, factors that promote effective communication and features of nonverbal communication.	**30**	30
1.5 On the basis of personal and professional experience, examine the way they communicate in terms of their strengths and weaknesses.	Communication styles: sympathetic, energetic, critical, friendly, aggressive, etc. Summary of their strengths and weaknesses		**2 Determine their strengths and weaknesses.** 2.1 Indicated at least one strength and one weakness in the way they communicate.	**10**	10

• W_I: relative weighting of indicators; W_C: relative weighting of criteria

ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 102 – PROFESSIONAL RELATIONSHIPS (Module 10) **Duration: 30 hours**

Statement of the competency: ***Interact in a variety of professional situations***

COMPETENCY	LEARNING		EVALUATION		
Learning Focuses	**Guidelines**	**Activities (References)**	**Participation Indicators and Criteria**	**W_I**	**W_C**
PHASE 2: COMMUNICATION WITH THE ACCOUNTING DEPARTMENT'S CLIENTS (Block 2) ***Duration: 30%***					
2.1 Learn about the characteristics and needs of the clients served by the accounting department.	Characteristics of the various types of clients: purchasing, marketing and human resources departments, senior managers, shareholders, employees, suppliers, clients, financial institutions, etc. Needs of internal and external clients: - information request received from human resources concerning an employee file - information request received from a senior manager concerning payment to a supplier - information request received from a financial institution concerning the company's bank accounts - other				

* W_I: relative weighting of indicators; W_C: relative weighting of criteria

961 102 – PROFESSIONAL RELATIONSHIPS (Module 10) **Duration: 30 hours**

Statement of the competency: ***Interact in a variety of professional situations***

COMPETENCY	LEARNING		EVALUATION		
Learning Focuses	**Guidelines**	**Activities (References)**	**Participation Indicators and Criteria**	**W_I**	**W_C**
2.2 Discuss the conditions necessary for developing harmonious professional relationships.	Application of the process of communication (see Phase 1) Application of factors that promote effective communication (see Phase 1) Quality of services provided to internal and external clients Effective communication between managers and their employees Quality of top management's listening skills Other				
2.3 Experiment with situations involving dealings with the accounting department's internal and external clients.	Application of the process of communication Application of factors that promote effective communication Attitudes and behaviours that are conducive to good communication		**3 Participate in role-plays that involve dealing with the accounting department's internal and external clients.**	**20**	
			3.1 Played the various roles in the teams.		10
			3.2 Applied communication techniques to various situations.		5
			3.3 Noted the elements involved in applying communication techniques in the learning situations observed.		5

* W_I: relative weighting of indicators; W_C: relative weighting of criteria

961 102 – PROFESSIONAL RELATIONSHIPS (Module 10) Statement of the competency: *Interact in a variety of professional situations*					Duration: 30 hours
COMPETENCY	**LEARNING**		**EVALUATION**		
Learning Focuses	**Guidelines**	**Activities (References)**	**Participation Indicators and Criteria**	**W_I**	**W_C**
PHASE 3: TEAMWORK (Block 3)					***Duration: 30%***
3.1 Recognize obstacles to creativity.	Examples of obstacles: education, knowledge and experience, critical attitude, fear of ridicule and the unknown, fear of making a mistake, competitive attitude, rigidity of structures, etc.				
3.2 Learn about the conditions and methods that facilitate teamwork.	Methods and conditions that facilitate teamwork: - pursuit of a common goal - bond of dependency or mutual influence between team members - joint and active pursuit of the same goals, which are relatively permanent, are considered to be team goals, correspond to the various interests of team members, and are highly valued - distribution of roles within the team - distinction between the different roles of all team members - setting up of the team's specific standards, beliefs, signals and procedures - emotional relationships between team members (likes, dislikes, etc.) that can develop into the formation of subgroups - skillful group facilitation and effective communication, both aimed at reaching a consensus				

* W_I: relative weighting of indicators; W_C: relative weighting of criteria

961 102 – PROFESSIONAL RELATIONSHIPS (Module 10) **Duration: 30 hours**

Statement of the competency: ***Interact in a variety of professional situations***

COMPETENCY	LEARNING		EVALUATION		
Learning Focuses	**Guidelines**	**Activities (References)**	**Participation Indicators and Criteria**	**W_I**	**W_C**
3.3 Experiment with situations involving dealings with colleagues and superiors.	Participation in forming a team and division of tasks among team members Decision making Problem solving by using techniques such as brainstorming, prevention, identification of solutions to problems, the nominal group technique, etc.; defusing of tense situations Activation of a presentation		**4 Experiment with teamwork techniques.** 4.1 Identified, following observation of and experimentation in role-playing, the main steps involved in using a team approach to problem solving.	20	 10
3.4 Discuss the attitudes and behaviours that promote effective teamwork.	Attitudes and behaviours of team members: - energy generated by team members - solidarity: demonstrate solidarity and be able to encourage, help and show appreciation for others - relaxed atmosphere: look for ways to reduce tension, make jokes, laugh, express satisfaction - harmony: express verbal and tacit agreement, be tolerant - self-regulation process - make suggestions and show signs of respect for the freedom of others - voice an opinion and express feelings and wishes - seek suggestions, direction and possible means of action - other		4.2 Identified the attitudes and behaviours that promote effective teamwork.		10

* W_I: relative weighting of indicators; W_C: relative weighting of criteria

961 102 – PROFESSIONAL RELATIONSHIPS (Module 10)					Duration: 30 hours
Statement of the competency: ***Interact in a variety of professional situations***					
COMPETENCY	**LEARNING**		**EVALUATION**		
Learning Focuses	**Guidelines**	**Activities (References)**	**Participation Indicators and Criteria**	**W_I**	**W_C**
PHASE 4: EVALUATION OF THE WAY THEY DEAL WITH VARIOUS PROFESSIONAL SITUATIONS (Block 4)					***Duration: 10%***
4.1 Assess their personal strengths and weaknesses with regard to the way they deal with clients and communicate with colleagues and superiors.	Summary of strengths, weaknesses, aptitudes, personal qualities and knowledge of the communication process				
4.2 Indicate the steps they could take to improve the way they communicate and work in a team.	List of steps				
4.3 Reflect on the way they deal with tense situations and on methods of managing stress.	List of methods				
4.4 Assess the skills acquired during this module.	Summary of skills		**5 Present the results of their self-evaluation.**	**20**	
			5.1 Indicated at least two steps that they can take to improve the way they communicate.		20

• W_I: relative weighting of indicators; W_C: relative weighting of criteria

ACCOUNTING (5731)

961 102 – PROFESSIONAL RELATIONSHIPS (Module 10)

INFORMATION ON THE EVALUATION

This examination consists in evaluating the candidates' participation in activities where they will communicate in an accounting-related context and so acquire the competency to interact in a variety of professional situations.

The teacher will evaluate the candidates' participation throughout the module, using a participation evaluation form.

The evaluation focuses on the candidates' participation in various activities carried out individually, in a team and in class, and not on the results obtained.

The examination comprises four steps which are carried out at different stages of the module. Each step involves specific instructions for candidates.

The candidates' participation in each step consists of performing the following tasks.

STEP 1: CARRY OUT INDIVIDUAL WORK

This step is divided into three parts:

- individual research work
- identification of their strengths and weaknesses in the way they communicate
- presentation of their work to the group

For their research work, candidates must specify:

- the elements involved in the process of communication
- obstacles to effective communication
- factors that promote effective communication
- features of nonverbal communication

STEP 2: PARTICIPATE IN ROLE-PLAYS THAT INVOLVE APPLYING COMMUNICATION TECHNIQUES WHEN DEALING WITH THE ACCOUNTING DEPARTMENT'S INTERNAL AND EXTERNAL CLIENTS

The evaluation will focus on the candidates' participation in each role-play and on the candidates' observation of other candidates' role-playing.

STEP 3: EXPERIMENT WITH TEAMWORK TECHNIQUES FOR DISTRIBUTING TASKS AMONG TEAM MEMBERS

This step is divided into two parts:

- problem solving in a team
- observation of attitudes and behaviours

STEP 4: WRITE, IN APPROXIMATELY 25 LINES, AN ASSESSMENT OF THE WAY THEY COMMUNICATE

The evaluation will focus on the candidates' participation in the self-evaluation process.

PARTICIPATION EVALUATION FORM

ACCOUNTING	Program code:	5731
10 – Professional Relationships	Module code:	961 102
Candidate's name: ______________________		
School/Centre: ______________________	RESULT:	
Permanent code: ______________________	PASS ☐	FAIL ☐
Date of examination: ______________________		
Examiner's signature: ______________________		

PARTICIPATION COMPONENTS	RESULT YES	RESULT NO
PHASE 1: THE GENERAL PRINCIPLES OF COMMUNICATION		
1 GATHER INFORMATION ON THE VARIOUS TOPICS TO BE COVERED		
1.1 Wrote down:		
- elements involved in the process of communication	☐	☐
- obstacles to effective communication	☐	☐
- factors that promote effective communication	☐	☐
- features of nonverbal communication	☐	☐
2 DETERMINE THEIR STRENGTHS AND WEAKNESSES		
2.1 Indicated at least one strength and one weakness in the way they communicate	☐	☐
PHASE 2: COMMUNICATION WITH THE ACCOUNTING DEPARTMENT'S CLIENTS		
3 PARTICIPATE IN ROLE-PLAYS THAT INVOLVE DEALING WITH THE ACCOUNTING DEPARTMENT'S INTERNAL AND EXTERNAL CLIENTS		
3.1 As a team member:		
- played a role in role-plays	☐	☐
- played the role of observer	☐	☐

PARTICIPATION COMPONENTS	RESULT YES	NO
3.2 Applied communication techniques to various situations	☐	☐
3.3 Noted the elements involved in applying communication techniques in the learning situations observed	☐	☐
PHASE 3: TEAMWORK		
4 EXPERIMENT WITH TEAMWORK TECHNIQUES		
4.1 Identified, following analysis of all learning situations and observation of and experimentation in role-playing, the main steps involved in using a team approach to problem solving	☐	☐
4.2 Identified the attitudes and behaviours that promote effective teamwork	☐	☐
Error tolerance: one error for all components of Phase 3		
PHASE 4: EVALUATION OF THE WAY THEY DEAL WITH VARIOUS PROFESSIONAL SITUATIONS		
5 PRESENT THE RESULTS OF THEIR SELF-EVALUATION		
5.1 Indicated at least two steps that they can take to improve the way they communicate	☐	☐
Pass/fail conditions: Nine YESes out of a possible twelve, not more than one NO for component 1.1, and not more than one NO for Phase 3		

Comments: ______________________________

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ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 115 – COMMUNICATING IN FRENCH (Module 11) **Duration: 75 hours**

Statement of the competency: ***Communicate in French in an accounting context***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
COMMUNICATE IN FRENCH IN AN ACCOUNTING CONTEXT (Block 1)							
1	Situate this competency with respect to the occupation and the training program.	Reason for the competency Links with other competencies Course outline					
A. ASK FOR ACCOUNTING-RELATED INFORMATION (Block 2)							***Duration: 35%***
2	A.1 Show concern for the importance of bilingualism in the workplace.	Examples of an accounting clerk conversing in French with companies and organizations in Québec and abroad					
2	A.2 Name the French terms for accounting documents and transactions related to the occupation.	Documents and transactions dealt with in previous modules					
2	A.3 Determine the steps involved in preparing an information request.	Review of the functions of telephone equipment used in the workplace (see Module 2) Review of services offered by telephone companies (see Module 2) Interpretation of verbal and written instructions Gathering of documents and information related to the request Use of a telephone directory and the traditional and electronic tools available to prepare long-distance and overseas calls					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 115 – COMMUNICATING IN FRENCH (Module 11) **Duration: 75 hours**

Statement of the competency: ***Communicate in French in an accounting context***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
		Identification of the main purpose of the request Identification of secondary ideas Pedagogical aim 4					
2	A.4 Use reference materials that help prepare themselves for a telephone conversation in French.	Use of bilingual and unilingual dictionaries, grammar guides and specialized lexicons					
2	A.5 Apply the proper expressions used in French when making an information request by telephone.	Application in French of proper telephone etiquette with regard to: - identification of the caller - purpose of the call - need for clarification - end of the conversation - message to be left if the person being called is absent (see Module 2)		Proper etiquette			
2	A.6 Formulate simple sentences in French to make an information request.	Quality of the sentence structure Quality of the enunciation		Relevant request			
2	A.7 Summarize the response given in French by the person addressed.	Interpretation of: - keywords - main ideas Rewriting the response in English		Accurate interpretation of what was said by the person being addressed			
3	**A Ask for accounting-related information.**	Examples in the field of application: communication with clients, suppliers, and representatives of organizations and financial institutions (see Module 2)		**1 Wording of the request** 1.1 Clear request **2 Interpretation of the response** 2.1 Accurate interpretation of the response	**10** **10**	 10 10	**PS** **PS**

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 115 – COMMUNICATING IN FRENCH (Module 11) **Duration: 75 hours**

Statement of the competency: ***Communicate in French in an accounting context***

COMPETENCY			LEARNING		EVALUATION			
Ph*	**Learning Focuses**		**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
B. RESPOND TO A REQUEST FOR ACCOUNTING-RELATED INFORMATION (Block 3)					***Duration: 30%***			
2	B.1	Apply the proper expressions used in French when answering an information request received by telephone.	Application in French of proper telephone etiquette with regard to: - identifying the company, department and name of the person answering - putting the caller on hold - transferring the call - requesting further explanations - requesting clarification - writing down information about the caller (see Module 2)		Proper etiquette			
2	B.2	Summarize the details of an information request received in French.	Interpretation of: - essential elements of the request - main ideas		Accurate interpretation of speaker's request			
2	B.3	Formulate a response in French to an information request.	Relevant response Verification of the caller's comprehension Quality of the sentence structure Quality of the enunciation					
2	B.4	Write down and record voice mail messages in French.	Etiquette to be applied to composing the various messages used when away from the workstation (see Module 2)		Correct preparation of voice mail messages			
3	**B**	**Respond to a request for accounting-related information.**	Examples in the field of application: communication with clients, suppliers, and representatives of organizations and financial institutions (see Module 2)		3 **Wording of the response** 3.1 Relevant response 3.2 Clear response	30	 15 15	PS

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 115 – COMMUNICATING IN FRENCH (Module 11) **Duration: 75 hours**

Statement of the competency: ***Communicate in French in an accounting context***

COMPETENCY			LEARNING		EVALUATION			
Ph*		**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
C. DEAL WITH A COMPLAINT (Block 4)								***Duration: 20%***
2	C.1	Apply the proper expressions used in French when answering a complaint made by telephone.	Application in French of proper telephone etiquette with regard to: - interest shown toward the caller - desire to find a solution that is acceptable to both parties - verification of the caller's satisfaction					
2	C.2	Summarize the details of a complaint received in French.	Interpretation of: - essential elements of the complaint - main ideas - solution requested by the caller		Accurate interpretation of complaint			
2	C.3	Converse in French with a caller who is making a complaint.	Formulation in French of explanations, objections, arguments and a solution Relevant, clear response Quality of the sentence structure Quality of the enunciation		Formulation of clear, coherent and relevant explanations, objections and arguments Formulation of an acceptable solution			
2	C.4	Show concern for the quality of the service provided.	Characteristics and needs of the accounting department's clients (link with Module 10 and pedagogical aim 5)		Verification of the satisfaction of the person making the complaint			
3	**C**	**Deal with a complaint.**	Examples in the field of application See Module 2		Level of language adapted to the person being addressed Appropriate use of reference materials			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 115 – COMMUNICATING IN FRENCH (Module 11)							Duration: 75 hours
Statement of the competency: *Communicate in French in an accounting context*							
COMPETENCY		LEARNING		EVALUATION			
Ph*	Learning Focuses	Guidelines	Activities (References)	Evaluation Indicators and Criteria	W_I	W_C	St
COMMUNICATE IN FRENCH IN AN ACCOUNTING CONTEXT (Block 5)							***Duration: 10%***
3	**Communicate in French in an accounting context.**			**4 Quality of the oral communication**	**50**		**PS**
				4.1 Appropriate choice of vocabulary		10	
				4.2 Use of correct turns of phrase		10	
				4.3 Clear enunciation		10	
				4.4 Proper telephone etiquette		10	
				4.5 Use of proper expressions		10	
COMMUNICATE IN FRENCH IN AN ACCOUNTING CONTEXT (Block 6)							***Duration: 5%*** **(including evaluation for the purpose of certification)**
4	**COMMUNICATE IN FRENCH IN AN ACCOUNTING CONTEXT**			Referral to all of the preceding criteria for formative evaluation Referral to the preceding weighted criteria for evaluation for the purpose of certification of studies			
COMMUNICATE IN FRENCH IN AN ACCOUNTING CONTEXT (Block 7)							
5	**COMMUNICATE IN FRENCH IN AN ACCOUNTING CONTEXT**						

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ACCOUNTING (5731)

961 115 – COMMUNICATING IN FRENCH (Module 11)

INFORMATION ON THE EVALUATION

1 INFORMATION AND INSTRUCTIONS

This examination consists in evaluating the candidates' ability to communicate in French in an accounting context. Candidates must be evaluated individually. The suggested duration of the examination is approximately five minutes per candidate. Candidates will be allowed at least fifteen minutes before the examination to prepare for the role-play.

2 EXAMINATION PROCEDURE

For this examination, candidates must make an information request in French and then respond in French to an information request. These two tasks can be performed during separate telephone conversations or during the same one. In both cases, the context must be related to accounting. The examination requires the presence of a person to play the role in French of the person being addressed. Recording each candidate's conversation on a tape recorder is recommended in order to facilitate marking procedures. Use of a telephone handset by both parties is also recommended in order to make the role-play more realistic.

On the basis of written instructions and accounting documents related to the hypothetical situation, candidates must play a role in which they make an information request. They must show that they have understood the response to their request by taking note of the main ideas. The person being spoken to will in turn make an information request, to which the candidate will find the response in the accounting documents on hand.

The context of the hypothetical situations must be related to learning activities carried out in previous modules, for example:

- the candidate telephones a supplier to enquire why the usual discount was not applied to the last invoice; the candidate writes down the explanations given by the supplier

- the same supplier (or a supplier in a new hypothetical situation) asks the candidate why a certain invoice has not yet been paid; the candidate provides explanations

3 MATERIALS

The following materials are required for the examination:

- two telephone handsets
- a tape recorder
- blank cassette tapes
- a notebook

4 SPECIAL INSTRUCTIONS

When preparing for the role-play, candidates are allowed to use dictionaries, grammar guides or other reference materials, with the exception of learning guides and class notes. No reference materials are allowed during the evaluation.

The instructions and accounting documents required for preparing the role-play may be given to several candidates at the same time. At this stage, the supervision of a group of candidates is necessary only to ensure favourable conditions for their preparation work, e.g. silence in the classroom and access to reference materials. The invigilator may clarify the hypothetical situation for the candidate, without providing answers with respect to French vocabulary or telephone etiquette. It is not recommended to give candidates the hypothetical situation more than one hour in advance, since an information request that is too well-prepared could be detrimental to the course of the conversation and create unfavourable conditions for the candidate's evaluation.

If the same hypothetical situation for the information request is given to a group of candidates, the examiner must diversify the requests to be made in turn to each candidate so as to ensure the confidentiality of the evaluation.

The hypothetical situation must allow candidates to:

- apply proper telephone etiquette in a business conversation

- use proper expressions related to:

  - identifying themselves
  - explaining the reason for the call
  - putting the person on hold
  - asking for clarification, if necessary
  - verifying a response
  - ending the conversation

The hypothetical situation must also allow the candidate to formulate several complete sentences in French, both when making an information request and when responding to one.

Candidates may be evaluated before the end of the module if the teacher considers that the competency has been acquired.

EVALUATION FORM

ACCOUNTING	Program code:	5731
11 – Communicating in French	Module code:	961 115

Candidate's name: ______________________________

School/Centre: ____________________ RESULT:

Permanent code: ____________________ PASS ☐ FAIL ☐

Date of examination: ____________________

Examiner's signature: ______________________________

OBSERVATION	YES	NO	RESULT
1 WORDING OF THE REQUEST			
1.1 Clear request:			
- presence of all information	☐	☐	
- logical order of elements	☐	☐	0 or 10
2 INTERPRETATION OF THE RESPONSE			
2.1 Accurate interpretation of the response:			
- presence of all information	☐	☐	
- logical, clear presentation	☐	☐	0 or 10
3 WORDING OF THE RESPONSE			
3.1 Relevant response:			0 or 15
3.2 Clear response:			
- adequate explanations	☐	☐	
- logical order of elements of the response	☐	☐	0 or 15
Error tolerance: one error			
4 QUALITY OF THE ORAL COMMUNICATION			
4.1 Appropriate choice of vocabulary:			
- correct use of French terms	☐	☐	
- French terms appropriate to context	☐	☐	0 or 10
Error tolerance: one error			

OBSERVATION				RESULT
		YES	NO	
4.2	Use of correct turns of phrase:			
	- proper syntax	☐	☐	
	- complete sentences (verb, subject, object)	☐	☐	0 or 10
	Error tolerance: errors in sentence structure that do not prevent the message being understood correctly will be tolerated			
4.3	Clear enunciation:			
	- clear, distinct pronunciation	☐	☐	
	- polite, courteous tone, free of aggressiveness	☐	☐	0 or 10
	Error tolerance: pronunciation errors that do not prevent the message being understood correctly will be tolerated			
4.4	Proper telephone etiquette:			
	- greeting at the beginning of the conversation	☐	☐	
	- identification statement when making and receiving a telephone call	☐	☐	
	- correct closing of the conversation	☐	☐	0 or 10
4.5	Use of proper expressions:			
	- greeting at the beginning of the conversation	☐	☐	
	- expressions of thanks	☐	☐	
	- expressions when putting the person on hold (if necessary)	☐	☐	
	- request for clarification (if necessary)	☐	☐	
	- verification that the response was received or recorded correctly	☐	☐	
	- expressions when closing the conversation	☐	☐	0 or 10
	Error tolerance: one error			
		Total:		/100
Minimum performance standard: 80 points				

Comments: ____

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961 122 – PAYROLL (Module 12) **Duration: 30 hours**

Statement of the competency: ***Prepare the payroll***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
PREPARE THE PAYROLL (Block 1)							
1	Situate this competency with respect to the occupation and the training program.	Reason for the competency Links with other competencies Course outline					
A. GATHER INFORMATION (Block 2)				***Duration: 40%***			
2	A.1 Define the role of documents required to prepare the payroll.	Definition of the following documents: time sheets, punch cards, computerized reports, sales reports, production reports, etc. Definition of statutory forms such as remittances of deductions at source, forms for the CSST and the Commission des normes du travail, T4, Relevé 1, T4A Summary, Relevé 1 Summary, and forms regarding termination of employment Distinction between punch cards and time sheets Distinction between regular hours and overtime hours					
2	A.2 Assemble documents required to prepare the payroll.	Gathering of documents required for the task: time sheets, punch cards, computerized reports, statutory forms, list of vacation periods, etc. Filing of support documents according to the order in which the tasks are performed		Selection of all required documents such as time sheets, punch cards, computerized reports, etc. Correct filing of support documents			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 122 – PAYROLL (Module 12) **Duration: 30 hours**

Statement of the competency: ***Prepare the payroll***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	A.3 Verify the validity of source data used to calculate gross pay.	Detection of errors on time sheets, sales reports, production reports, etc. Confirmation with the employee of the errors detected Correction on time sheets of the errors detected					
2	A.4 Make preliminary payroll calculations.	Method of calculation according to the following information: - regular hourly rate - overtime hourly rate - salary paid on a weekly, monthly, annual or commission basis - bonuses - piecework rate Hours worked in the morning added to those worked in the afternoon Distinction between regular and overtime hours					
2	A.5 Distinguish between compulsory deductions at source and deductions at source specific to a company and an employee.	Compulsory deductions: Québec Pension Plan (QPP), Employment Insurance (EI), federal and provincial income tax Deductions specific to a company: union dues, group insurance plan, pension fund and other types of common deductions at source					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 122 – PAYROLL (Module 12) **Duration: 30 hours**

Statement of the competency: ***Prepare the payroll***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	A.6 Describe contributions made by the employer.	Employer contributions: statutory contributions, group insurance, pension fund and other Determination of the employer's share of the contribution					
2	A.7 Understand the importance of keeping personal information confidential.	Act respecting the protection of personal information in the private sector (see Module 9) Types of information to be kept confidential People permitted to access this information Pedagogical aim 8					
2	A.8 Give a brief description of how accounting software works.	Purpose of using accounting software: - elimination of manual accounting tasks - rapid results - important timesaver: manual versus computerized accounting - easy printing of accounting reports - more effective management - reliability of accounting software Distinction between accounting and computer terminology					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 122 – PAYROLL (Module 12) **Duration: 30 hours**

Statement of the competency: ***Prepare the payroll***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
		Accounting software features related to: - functioning of an integrated accounting system and its modules - limits of the software - relationship between modules - operation Hierarchy of menus Method of moving around in the menus Use of accounting software user guide Sections of the guide Use of reference section					
2	A.9 Open an employee file and keep it up-to-date.	Income tax information forms such as TD1 and TP1015.3 Content of the employee file Recording in the employee file of personal information and information relating to work conditions Pedagogical aim 3 Modification of information in the employee file (change of address, telephone number, hourly rate, etc.) Reports related to the employee file					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 122 – PAYROLL (Module 12) **Duration: 30 hours**

Statement of the competency: ***Prepare the payroll***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	A.10 Describe the procedures to follow when payroll preparation is handled by a specialized company.	Purpose of the payroll being handled by specialized companies: complete preparation of payroll for all employees by a specialized company Issue by a specialized company of all documents pertaining to payroll Issue by a specialized company of pay cheques or forms for direct deposit of pay in the employees' bank accounts Opening of a file for each employee Recording of employee information on a form provided by the specialized company Use of spreadsheet software (see Module 3) to prepare and send a report to a company specialized in payroll preparation Transmission of data by telephone, fax machine, fax modem or the Internet Verification of payroll register prepared by a specialized company Recording of payroll in the general journal using the payroll register prepared by a specialized company Filing of payroll registers		Correct preparation of reports for companies specialized in payroll preparation			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 122 – PAYROLL (Module 12) **Duration: 30 hours**

Statement of the competency: ***Prepare the payroll***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
3	**A Gather information.**	Specific context: small and large companies Opening and updating of an employee file, done manually and using accounting software					
B. CALCULATE SALARIES (Block 3)				***Duration: 15%***			
2	B.1 Differentiate between the different methods for calculating pay.	Methods of calculation - regular pay - pay including bonuses - pay including commission - holiday pay - severance pay					
2	B.2 Interpret government documents used to calculate deductions at source.	Provincial: - contributions to the Québec Pension Plan (QPP) - provincial income tax Federal: - Employment Insurance (EI) deductions - federal income tax Other documents: - collective agreements					

* **Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)**
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 122 – PAYROLL (Module 12) **Duration: 30 hours**

Statement of the competency: ***Prepare the payroll***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	B.3 Record in an appropriate register the data required to calculate employee pay.	Calculation of gross pay using time sheets, punch cards, sales reports, production reports, etc., for: - regular pay - holiday pay - severance pay Calculation of taxable benefits Calculation of employee's share of deductions at source Use of government schedules of deductions at source Union dues Group insurance plan, pension fund and other Filing of various documents Entry in the general journal for salaries (see Module 7) Posting to the general ledger (see Module 7) Pedagogical aim 3		Appropriate use of schedules of deductions at source			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 122 – PAYROLL (Module 12) **Duration: 30 hours**

Statement of the competency: ***Prepare the payroll***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
3	**B Calculate salaries.**	Specific context: small and large companies		**1 Manual calculation of gross pay**	**10**		**PT**
		Calculation of pay: performed manually and using accounting software		1.1 Accurate calculation of hours worked and gross pay		10	
		Entry in the general journal for salaries: recorded manually and using accounting software		**2 Manual calculation of taxable pay and deductions**	**15**		**PT**
		Posting to the general ledger: made manually and using accounting software		2.1 Accuracy of amounts recorded in the payroll register		15	
				3 Recording of entries in the payroll register	**5**		**PT**
				3.1 Recording of amounts in the appropriate columns		5	
				4 Recording of entries in the general journal	**15**		**PT**
				4.1 Relevant choice of account		5	
				4.2 Accuracy of amounts recorded		5	
				4.3 Recording of amounts in appropriate columns and correct entry of date and explanation		5	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

ANALYSIS AND PLANNING TABLES
ACCOUNTING (5731)

961 122 – PAYROLL (Module 12) — **Duration: 30 hours**

Statement of the competency: ***Prepare the payroll***

COMPETENCY			LEARNING		EVALUATION				
Ph*	**Learning Focuses**		**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**		**W_I**	**W_C**	**St**
C. CALCULATE THE EMPLOYER'S CONTRIBUTIONS (Block 4)					***Duration: 15%***				
2	C.1	Record in an appropriate register the data required to calculate employer contributions.	Calculation of employer contribution to: - QPP, EI, FSS (Fonds des services de santé) - group insurance plan - pension fund - other Entry in the general journal for employer contribution (see Module 7) Posting to the general ledger (see Module 7) Pedagogical aim 3 Filing of various documents						
3	C	**Calculate the employer's contributions.**	Specific context: small and large companies Calculation of employer contributions: performed manually and using accounting software Entry in the general journal for employer contributions: recorded manually and using accounting software Posting to the general ledger: made manually and using accounting software		**5**	**Calculation of employer contributions**	**10**		**PT**
					5.1	Accurate amounts recorded on statement for remittances to provincial and federal governments		10	
					6	**Recording of entries in the general journal**	**15**		**PT**
					6.1	Relevant choice of account		5	
					6.2	Accuracy of amounts recorded		5	
					6.3	Recording of amounts in appropriate columns and correct entry of date and explanation		5	

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 122 – PAYROLL (Module 12) Statement of the competency: *Prepare the payroll*							Duration: 30 hours
COMPETENCY		LEARNING		EVALUATION			
Ph*	Learning Focuses	Guidelines	Activities (References)	Evaluation Indicators and Criteria	W_I	W_C	St
D. PAY THE SALARIES (Block 5)							*Duration: 10%*
2	D.1 Issue pay cheques.	Company procedures Entering of appropriate information on the employee's pay cheque Calculation of the total amount required for issuing the payroll for a given period Verification of the availability of funds Preparation of cheques and pay statements Verification of the validity and accuracy of the cheques Signature of cheques by signing officers Internal procedures for forwarding cheques to employees Filing of copies of cheques Entry in the general journal for the payment of salaries (see Module 7) Posting to the general ledger (see Module 7)		Proper procedures regarding cheque preparation			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 122 – PAYROLL (Module 12) **Duration: 30 hours**

Statement of the competency: ***Prepare the payroll***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
2	D.2 Describe the procedures for paying employees by direct deposit.	Definition of a direct deposit Purpose of the direct deposit: - elimination of pay cheques - timesaver for employees - less risk of error Preparation of a report using spreadsheet software (see Module 3) and transmission to a financial institution Content of report: information required by the financial institution to make direct deposits into employee bank accounts Transmission of data by telephone, fax machine, fax modem or the Internet Entry in the general journal for payment of wages and salaries by direct deposit (see Module 7) Posting to the general ledger (see Module 7)		Proper procedures regarding the production of reports required for direct deposits			
3	**D Pay the salaries.**	Specific context: small and large companies Cheques issued manually and using accounting software					

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 122 – PAYROLL (Module 12) Statement of the competency: *Prepare the payroll*							Duration: 30 hours
COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
E. CHECK AND CORRECT THE WORK (Block 6)							***Duration: 5%***
2	E.1 Understand the importance of oral and written communication skills in the work of the accounting clerk.	Oral communication that enables effective handling of conflicts involving personnel (see Module 10) Written communication that enables effective problem solving (use of word processing software; see Module 5) Spelling and grammar rules (see Module 6)		Effective resolution of problems encountered Effective management of conflicts involving personnel Writing of appropriate explanatory notes			
2	E.2 Apply correction methods.	Setoff and reversal (see Module 7) Correction of one or more entries in the general journal (see Module 7) Posting to the general ledger (see Module 7)					
3	**E Check and correct the work.**	Specific context: small and large companies Correcting entry: made manually and using accounting software		**7 Correction of payroll errors using accounting software** 7.1 Accuracy of correcting entries	**10**	 10	**PT**

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 122 – PAYROLL (Module 12)				Duration: 30 hours			
Statement of the competency: *Prepare the payroll*							
COMPETENCY		**LEARNING**		**EVALUATION**			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
PREPARE THE PAYROLL (Block 7)				***Duration: 5%***			
3	**Prepare the payroll.**	Specific context: small and large companies		**8 Preparation of payroll using accounting software**	**15**		**PT**
		Calculations performed manually and using accounting software		8.1 Accuracy of payroll entries		5	
				8.2 Selection of proper pay period		5	
				8.3 Printout of the appropriate journal		5	
				9 Carefully prepared documents	**5**		**PT**
				9.1 Neat, legible documents		5	
				Appropriate filing of source documents			
				Observance of generally accepted accounting principles			
				Correct keyboarding technique			
				Compliance with legislation affecting businesses			
				Correct spelling and grammar			
				Observance of ergonomic rules			

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)

961 122 – PAYROLL (Module 12) **Duration: 30 hours**

Statement of the competency: ***Prepare the payroll***

COMPETENCY		LEARNING		EVALUATION			
Ph*	**Learning Focuses**	**Guidelines**	**Activities (References)**	**Evaluation Indicators and Criteria**	**W_I**	**W_C**	**St**
PREPARE THE PAYROLL (Block 8)				***Duration: 10%*** **(including evaluation for the purpose of certification)**			
1	Simulate the conditions of a specific work environment.	Preparation of payroll in the following places of work: - small and medium-sized companies - large companies - public service companies - financial institutions, etc. Policies and procedures to consider Requirements to be met depending on the company					
4	**PREPARE THE PAYROLL**	Specific context: small and large companies Calculations performed manually and using accounting software		Referral to all of the preceding criteria for formative evaluation Referral to the preceding weighted criteria for evaluation for the purpose of certification of studies			
PREPARE THE PAYROLL (Block 9)							
5	**PREPARE THE PAYROLL**						

* Ph: acquisition phase (1-exploration; 2-basic learning; 3-practice; 4-transfer; 5-enrichment)
A,B,C…: elements of the competency (specifications of the first-level operational objective)
W_I: relative weighting of indicators; W_C: relative weighting of criteria; St: evaluation strategies (PS: process; PT: product; T: theory)