

## **ABSTRACT**

Experimental Education Unit Prosecutor "Jatun Kuraka Otavalo" in the city of Otavalo, is an educational institution should have materials to take advantage of better human and financial resources, an important reason for carrying out the interactive guide is a resource learning benefits the student in learning the General Accounting supplement their educational participation in the classroom, and that will improve their concepts and reality in this area accounting for the educational process. The Interactive Guide is not exactly a discovery of the researchers but is the union of Accounting theoretical content with the programming code of the Software (Macromedia Flash) used, proving its effectiveness in the same easy handling, making optimum development of skills and cognitive abilities. Within the educational process the technological advancement of devices and instruments as well as software has now been and is an important and unquestionable. It is worth mentioning that the process of developing an Interactive Guide, you must start with knowledge of the current situation, its development, this study tried to present a way the student, based on theoretical guidelines using a methodology that allows to apply as the survey instruments that could become a guide for action, strategies to achieve the objective.