



Philippine Association for Teachers of Educational
Foundation- United Professionals for the Development and
Advancement of Teachers Education (PATEF-UPDATE), Inc.
In cooperation with the Philippine Normal University (PNU)

**National Convention 2016 “ Senior High
School (SHS)
Program: Updates, Issues, and
Implications to Teacher Education”**

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ACCOUNTING, BUSINESS AND MANAGEMENT: Content, Delivery and Assessment



- The Accountancy, Business and Management strand provides training and preparation for students who want to pursue careers in accountancy, finance, management, marketing, entrepreneurship, hospitality management and tourism management.



- This academic strand is a good background for young people with entrepreneurial spirit who may later start a small business.
- This strand, likewise, equip students with knowledge and skills the will make them ready to take TESDA National Certificate.

CONTENT

Contextualized Subjects

1. English for Academic and Professional Purposes
2. Empowerment Technologies (E-Tech): ICT for Professional tracks
3. Entrepreneurship





4. Research in Daily Life 1
5. Research in Daily Life 2
6. Research Project
7. Pagsulat sa Filipino sa
Piling Larangan
(Akademik)

Specialization Subjects

Schedule of Subjects

Grade 11

1st Semester

None

Grade 11

2nd Semester

❖ Business Math

❖ Organization and
Management

❖ Fundamentals of
Accounting, Business and
Management

Schedule of Subjects
Grade 12 1st
Semester

Specialization Subjects

- ❖ Fundamentals of Accounting, Business and Management 2
- ❖ Business Finance

Grade 12 2nd
Semester

- ❖ Applied Economics
- ❖ Business Ethics and Social Responsibility
- ❖ Principles Marketing
- ❖ Business Enterprise Simulation

Curriculum Guide on Pre-requisites

Subject

Pre- requisites

- | | |
|--|-----------------------------|
| •Research in Daily Life 2 | •Statistics and Probability |
| •Business Finance | •Fundamentals of ABM 1 |
| •Fundamentals of Accounting, Business and Management 2 | |

- Business Ethics and Social Responsibility
- Principles of Marketing
- Fundamentals of ABM 1&2
- Organization and Management
- Principles of Marketing
- Business Math
- Organization and Management

Curriculum Guide on Co-requisites

Subject

- Business Finance

Co-requisites

- Fundamentals of Accounting, Business and Management 2

SUBJECT DELIVERY

Business Finance

- This course deals with the fundamental, principle, tools and techniques of the financial operation involved in the management of Business Enterprise.

CONTENT

Time
Allotment

- Introduction to Money, and the Concept and Function of Business Finance.
- The primary activities of a Finance Department and a Finance Manager
- The Philippine Finance System
- Sources & Uses of short-term and long-term funds
- Review of Financial Statement Preparation, Analysis, and Interpretation

•5 hours

•5 hours

•10 hours

•10 hours

•10 hours

- Financial Planning,
Tools and Concepts

- 20
hours

- Introduction to
Investments

- 10
hours

- Managing Personal
Finance

- 10
hours

Total

- 80
hours

BUSINESS ENTERPRISE SIMULATION CONTENT

Time Allotment

- Business Opportunity Research
 - Research Report Presentation
 - Basic skills of Marketing, Organization and Management, Finance, Accounting, Business Math, Ethics and Social Responsibility
 - Simulate/Operate a small business enterprise or entrepreneurial event in the school campus (model A) or in the community with industry partnership (model B)
- 3 weeks
 - 2 weeks
 - 10 weeks
 - 5 weeks

- Liquidate a business enterprise and make a management report including significant values learned on the entire business cycle

Business Ethics and Social Responsibility

- The course deals with the fundamental concepts, principles and ethical standards in the business environment. It combines the theoretical foundation of setting up business enterprise with the conduct of entrepreneurial activities in the context of accountability and social responsibility.

Content

Time Allotment

1.The Role of Business in Social and Economic Development

- Forms of business organization and their contribution to socio economic development
- Fairness, accountability, transparency, and observation of business policies and practices

- 10 hours

- 10 hours

2.Foundation of Business Ethics

- Classical Philosophies (SPA) as they relate to business setting.
- Belief system and its impact to business practices (Christianity, Islam, Buddhism, etc)
- The Filipino value system and its implication to business constituents.

- 20 hours

3.Social Responsibility of Entrepreneurs

- Responsibilities and accountabilities
- Models and frameworks of social responsibility

- 20 hours

4.Business Beyond Profit Motivation

- Social Enterprise
- Personal action plans to assist small business enterprise on ethical practices

- 20 hours

Fundamentals of Accountancy, Business and Management 1

- Tackles the ABCs of accounting, business, and management data analysis. It contains exercises that will develop students appreciation of accounting as a language of business and an understanding of basic accounting concepts and principles that will help them analyze business transaction.

Fundamental of Accountancy, Business, and Management 2

- Focuses on the preparation and analysis of financial statements of a service business and merchandising business using horizontal and vertical analyses and financial ratios. It helps readers develop the required knowledge and skills in the analysis of financial statements the will aid them in making sound economic decisions as future entrepreneurs.

Organization and Management

- Introduces the basic concepts, principles, and processes related to business organization, as well as the functional areas of management. It ensures mastery in the study of management functions such as planning, organizing, staffing, leading, and controlling. It gives students an overview of the importance of these functions and the role of each area in entrepreneurship.

Principles of Marketing

- Introduces the principles and practices in marketing goods and services. It includes activities and exercises that help hone students skills in developing an integrated marketing program the will help grow businesses.

Business Math

- Provides a higher level of understanding of the basic concepts of mathematics as applied in business. It includes a review of the fundamental mathematics operations as well as the concepts and skills in buying and selling, computing gross and net earnings, overtime and business data presentation, analysis, and interpretation.

Applied Economics

- Deals with the basic principles of applied economics, and its application to contemporary economic issues facing the Filipino entrepreneur such as prices of commodities, minimum wage, rent, and taxes. It covers studies and analyses of industries for identification of potential business opportunities. It is a useful subject in the preparation of a socioeconomic impact study for a business venture.

ASSESSMENT

Assessment of Learning

Guiding Principles

- Learning assessment is an integral component of effective instruction.
- Assessment of learning is a collective effort of the academic administrators, faculty and staff who must ensure that methodologies used are reliable and effective.
- Assessment results must be given to people concerned, i.e student, parents, academic heads, curriculum designers, etc. Results must be used as bases for continuous improvement of course content and delivery

Recommended Evaluation Tools

- Periodic exams
- Unit/Chapter Quizzes
- Research Report/ Mini Research
- Reflections/Reaction papers/Essays/Journals
- Investigatory projects
- Authentic Assessment
- Practice sets
- Activity sheets/ Worksheets
- Departmental Exams

Concluding Statement

Let us be **open to change** and embrace the present realities and challenges as **opportunities** to make the most of what we have now. Let us look forward to the future with **hope and optimism** for the **unlimited possibilities** of what the graduates of K to 12 could do and will become.

Thank you for listening!

