

**K to 12 BASIC EDUCATION CURRICULUM  
SENIOR HIGH SCHOOL – ACCOUNTANCY, BUSINESS AND MANAGEMENT (ABM) SPECIALIZED SUBJECT**

**Grade:** 12

**Semester:** 2nd

**Core Subject Title:** Business Enterprise Simulation

**No. of Hours/ Semester:** 80 hours

**Prerequisite:** Business Math, Organization & Management; FABM1&2; Principles of Marketing; Business Finance

**Co-requisite:** Applied Economics; Ethics and Social Responsibility

**Subject Description:** This course integrates all the key concepts and processes of Accounting, Business and Management (ABM) as applied in real-life activities following the business cycle: business opportunity search, product/service development, business formation and organization, business implementation and control, business wind-up, and relevant management reporting in the context of ethical standard and social responsibility. Technologies are used in a business enterprise as appropriate.

<b>CONTENT</b>	<b>CONTENT STANDARD</b>	<b>PERFORMANCE STANDARD</b>	<b>LEARNING COMPETENCIES</b>	<b>CODE</b>
Key Concepts from the ABM Strand Subjects	<i>The learners demonstrate an understanding of...</i>  the key concepts of Accounting, Business and Management through identification in potential business opportunities.	<i>The learners shall be able to</i>  undertake research on and analysis of business opportunities present in their community	<i>The learners...</i> 1.1 scan the market and identify potential business opportunities to capitalize on	<b>ABM_BES12-Ia-c-1</b>
			1.2 use appropriate analysis framework and methodology in choosing a product which is feasible in terms of the market, operations and financials;	<b>ABM_BES12-Ia-c-2</b>
			1.3 choose the appropriate methodology (research, sampling and data processing) in determining the demand and market acceptability of proposed product	<b>ABM_BES12-Ia-c-3</b>
			1.4 draw conclusions and formulate recommendations	<b>ABM_BES12-Ia-c-4</b>
Key Concepts from the ABM Strand Subjects  <i>2 weeks of lectures (to review marketing, operations, and</i>	the key concepts Accounting, Business and Management through the preparation of a business plan, which outlines the different management aspects of the business,	apply knowledge from his/her previous business courses through the preparation of a business plan that will guide the eventual implementation of the venture	2.1 prepare a strategic plan outlining the competitive environment and focusing on the appropriate competition strategy	<b>ABM_BES12-Id-j-c-5</b>

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<i>financials)</i>  <i>5 weeks of preparation and research for inputs to the business plan</i>	particularly those essential to execution		2.2 prepare a marketing plan that will describe the product offering, the value it brings to the consumer, and the subsequent tactical plan on how to reach consumers (4Ps), and conclude with a sales forecast	<b>ABM_BES12-Id-j-c6</b>
			2.3 design an operating plan to ensure that the inputs and processes required to deliver the product or service are identified, and estimate the costs needed for production	<b>ABM_BES12-Id-j-c7</b>
			2.4 craft a financial plan, the inputs of which are from the results of the marketing plan (sales) and operations plan (operating costs), and which will define the financial goals that will be his/her target upon eventual execution	<b>ABM_BES12-Id-j-c8</b>
			2.5 craft a full business plan for review of mentors before actual execution	<b>ABM_BES12-Id-j-9</b>
Key Concepts from the ABM Strand Subjects	The learners experience actual management execution and decision making by executing their business plans	execute the business plan and monitor the same using business control tools and regular management and performance reports	3.1 simulate/operate a small business enterprise *(Model A) or in the community with an industry partnership *(Model B) of a Team of students	<b>ABM_BES12-IIa-h-10</b>

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			3.2 wind up a business enterprise and draw up a culminating report including significant values learned in the entire business cycle	<b>ABM_BES12-IIId-j-11</b>

\*Model A: School-based mentored by the ABM teachers

\*Model B: Community-based mentored by business-industry partners

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**Code Book Legend**

**Sample: ABM\_BES12-Ia-c-1**

LEGEND		SAMPLE	
<b>First Entry</b>	Learning Area and Strand/ Subject or Specialization	Accountancy, Business and Management	<b>ABM_BES12</b>
	Grade Level	Grade 12	
<b>Uppercase Letter/s</b>	Domain/Content/ Component/ Topic	Business Enterprise Simulation	
			-
<b>Roman Numeral</b> <i>*Zero if no specific quarter</i>	Quarter	First Quarter	<b>I</b>
<b>Lowercase Letter/s</b> <i>*Put a hyphen (-) in between letters to indicate more than a specific week</i>	Week	Weeks one to three	<b>a-c</b>
			-
<b>Arabic Number</b>	Competency	scan the market and identify potential business opportunities to capitalize on	<b>1</b>