



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

DIVISION MEMORANDUM

No. 404 s. 2024

OCT 09 2024

DIVISION TRAINING-WORKSHOP ON STRENGTHENING TEACHING STRATEGIES IN FUNDAMENTALS OF ACCOUNTANCY, BUSINESS, AND MANAGEMENT 2 (FABM 2) IN RESPONSE WITH NATIONAL LEARNING RECOVERY INITIATIVES FOR SENIOR HIGH SCHOOL TEACHERS

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
Public Schools District Supervisors
Senior High School Principals
All Others Concerned

1. This Office announces the Division Training-Workshop on Strengthening Teaching Strategies in Fundamentals of Accountancy, Business, and Management 2 (FABM 2) in Response with National Learning Recovery Initiatives for Senior High School Teachers on October 15-16, 2024 at Abucay Multipurpose Cooperative (AMPC), Magtanong Street, Calaylayan, Abucay, Bataan.

2. The training program aims to :

- a) equip teachers with comprehensive knowledge of financial statements, including the Statement of Financial Position (SFP), Statement of Comprehensive Income (SCI), Statement of Changes in Equity (SCE), and Cash Flow Statement (CFS);
- b) train educators to conduct horizontal and vertical analyses and interpret financial ratios for sound economic decision-making.
- c) enable teachers to implement practical exercises and problem-solving activities that align with the course's curriculum standards.
- d) provide strategies and tools for teaching complex accounting concepts effectively to senior high school students.

3. The participants to this activity are the CID Chief, Education Program Supervisors in Math, Science, and English, Mathematics Department Heads, Senior High School Teachers teaching FABMS , and Program Management Team.



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

4. Travelling expenses to be incurred in the conduct of this activity shall be charged to School Maintenance and Other Operating Expenses (MOOE) and other local funds subject to usual accounting and auditing rules.
5. Attached is the List of Participants for reference.
6. This Memorandum also serves as the **Travel Authority** of the identified participants.
7. Immediate and wide dissemination of this Memorandum is earnestly desired.


CAROLINA S. VIOLETA, EdD, CESO V
Schools Division Superintendent

Encls.: as stated
Reference: None

To be indicated in the Perpetual Index
Under the following subjects:

ACCOUNTANCY	BUSINESS	MANAGEMENT
NLC	SENIOR HS	STRATEGIES

C12

October 7, 2024



Republic of the Philippines
Department of Education
 REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

Enclosure to Division Memorandum No__s, 2024

List of Participants

LIST OF PARTICIPANTS		
Strengthening Teaching Strategies in Fundamentals of Accountancy, Business, and Management 2 (FABM 2)		
No	Senior High School	Senior High School Participants
1	Bagac NHS - Parang	Lester Q. Espiritu
2	Saysain High School	Marites M. Tarzona
3	Roosevelt National High School	Chona Manalansan
4	Mariveles NHS - Malaya	Bernardo M. Velasco
5	Magsaysay National High School	Kristina R. De Regla
6	Dr. Victoria B. Roman MHS	Mary Grace G. Basical
7	Legua Integrated School	Kate M. Villar
8	Bonifacio Camacho NHS -SHS	Hanny B. Castro
9	Pagalanggang National High School	Daisy J. Beltran
10	Justice Emilio Angeles Gancayco MHS	Geraldine A. Manacmul
11	Bataan School of Fisheries	Raquel P. Belmonte
12	Luakan National High School	Arjay Ocampo Serrano
13	Gov Efren B. Pascual Sr. Orani ICS	Regina M. Silverio
14	Pablo Roman National High School- SHS	Febe Fernandez
15	Limay Senior High School	Mary Rose Agcaoili
16	E.C. Bernabe National High School	Rose Sharon Belen
17	Balsik National High School	Joana Rose G. Abendan
18	Morong Senior High School	Al Pastelero
19	Nagbalayong National High School	Maricon S. Gaor
20	Mariveles NHS - Camaya Campus	Charina C. Dizon
21	Jose C. Payumo Jr. MHS	Marichu G. Apilado
22	Lamao National High School	Rainer D. Sabino
23	Hermosa National High School	Arvin Vicencio
24	Mariveles Senior High School - Sitio Mabuhay	Rose Darren Buenaventura
25	Mabatang SHS	Leonida R. Cuenca
26	Bangkal IS	Gemmarie Y. Billones
27	Samal NHS	Delsie Ann U. Manabat
28	MNHS Batangas II	Cherryl V. Desder
29	MNHS Alion	Elizabeth P. Lulu
30	Sta Lucia SHS	Rafhael A. Manlangit
31	Luakan National High School - Annex	Priza G. Olarte
32	Morong NHS-Mabayo Annex	Cristina P. Eredia
33	Orani National HS-Parang-Parang	Rose Anne A. Dalupan
34	Kanawan Integrated School	Christine Joy Ronda
35	Orani National HS-Pagasa	Mark Keben M. Lingad



Kabukiran, Calaylayan, Abucay 2114 Bataan

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CSC PRIME-HEM BRONZE AWARD
CSC Resolution No. 000-193



PHILIPPINE QUALITY AWARD
COMMITMENT TO QUALITY MANAGEMENT SYSTEM ISO 9001:2015



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

36	Kinaragan Integrated School	Alexis S. Agbulos
37	St. Francis National High School	Julie Ann Joyce B. Balan
38	Luakan National High School - Annex	Ruby Factao
39	Luakan National High School - Annex	Rose M. Lingad
40	Morong NHS Main	Julia R. Llenarez
41	Samal NHS Main	Donabel D. Dela Cruz
42	Orani NHS Main	Reynaldo Bernales
43	Luacan NHS Main	Ma. Lourdes L. Agkis
44	Pagalanggang NHS	Sherwin G. Serrano
45	Hermosa NHS Main	Arnold D. Marcos
46	B. Camacho NHS	Cleofe V. Villegas
47	MNHS Cabcaben	Marise M. Barlis
48	Magsaysay NHS	Jenalyn S. Dela Peña
49	Jose C. Payumo Jr MHS	Irene Marie L. Magno
50	Lamao NHS	Adelmo Gonzales
51	Pablo Roman NHS	Charito R. De Jesus
52	Limay NHS	Roderic R. Cunanan
53	JEAG MHS	Annaliza V. Isidro
54	Bataan School of Fisheries	Melusa S. Santos
55	St. Francis NHS	Sharon D. Reyes
56	EC BERNABE NHS	Denesse Anne M. Martinez
57	Orani NHS Parang Parang	Russel B. Alfonso
58	Morong -SHS	Ronald P. Bantugan
59	MNHS Camaya	Carlito Pontillas
60	Limay NHS	Frederick Y. Simbol
61	Luacan NHS Main	Omar G. Magcalas
62	Bagac NHS - Parang	Jesy Lawrence D. Navarro
63	Saysain High School	Marcela L. Cruz
64	Roosevelt National High School	Rowell Antazo
65	Mariveles NHS - Malaya	Ma. Dolores T. Romero
66	Magsaysay National High School	Rosalie S. Cabico
67	Dr. Victoria B. Roman MHS	Ronalyn V. Siasat
68	Legua Integrated School	Haremzelle P. Manansala
69	Bonifacio Camacho NHS -SHS	Zhairael Mae O. Vitug
70	Pagalanggang National High School	Alejandro M. Mallari
71	Justice Emilio Angeles Gancayco MHS	Merlita Z. Azor
72	Bataan School of Fisheries	Thelma F. Mina
73	Luakan National High School	Liza B. Bantay
74	Gov Efren B. Pascual Sr. Orani ICS	Juliet D. Roque
75	Pablo Roman National High School- SHS	Judith T. Banzon
76	Limay Senior High School	Ariane R. Tuazon
77	E.C. Bernabe National High School	Rhea A. Banzil



Republic of the Philippines
Department of Education
 REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

78	Balsik National High School	Nerissa Talioga
79	Morong Senior High School	Regina Albino
80	Nagbalayong National High School	Lindsay M. Castro
81	Mariveles NHS - Camaya Campus	Nestor T. Valdoz
82	Jose C. Payumo Jr. MHS	Rowena S. Dabu
83	Lamao National High School	Shirley E. Napana
84	Hermosa National High School	Grace Ann Desnacido
85	Mariveles Senior High School - Sitio Mabuhay	Melanie Pendon
86	Mabatang SHS	Argee G Atuan
87	Bangkal IS	Maria Concepcion V. Macalinao
88	Samal NHS	Marly G. Montalbo
89	MNHS Batangas II	Sarah Jane I. Centeno
90	MNHS Alion	Rosalia V. Mallari

SDO Bataan		
1	Dr. Carolina S. Violeta	SDS
2	Dr. Armando C. Capili	ASDS
3	Dr. Milagros M. Penaflor	CID Chief
4	Dr. Edwin Riel Bermillo	EPS-Science
5	Dr. Danilo C. Caysido	EPS-Math
6	Dr. Roberto R. Pantig	EPS-English
7	Edgar E. Garcia	EPS-LRMDS
PMT/TWG		
1	Nicko Manalansan	ICT/Day 1
	Mark Anthony Sobreviñas	ICT/Day 2
2	Joseph Sandy C. Santiago	Nurse/Day 1
	Catherine D. Reyes	Nurse/Day 2
3	Jho Andrea Hil L. Macalinao	Documentation
Speakers		
1	Myra V. Dilig	SDO-Accountant
2	Louie Art P. Reyes	COA-Auditor
3	Jackielyn M. Cipriano	BPSU-Accounting Instructor
4	Alisha Lorraine Guanlao	BPSU-Accounting Instructor
5	Lyda Bantugan	BPSU Accountant-Bagac
6	Rodelyn O. Bruzo	Business Technology-Lamao NHS
7	Maria Luisa C. Garcia	Hermosa NHS
8	Mary Jane C. Jimenez	B. Camacho NHS
9	Maria Cecilia F. Bugtong	Hermosa NHS



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CSC PRIME-4EM BRONZE AWARD
CSC Resolution No. 000-1198



PHILIPPINE QUALITY AWARD
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Republic of the Philippines
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 REGION III
 SCHOOLS DIVISION OFFICE OF BATAAN

Training Matrix

Strengthening Teaching Strategies in Fundamentals of Accountancy, Business, and Management (FABM)			
Time	Topic	Description	Resource Speaker
Day 1: Mastering the Basics of Financial Statements			
7:30 - 8:00 AM	Registration	Registration of participants	PMT
8:00 - 8:30 AM	Opening Program	Training program and objectives.	Mariveles and Limay District
8:30 - 9:00 AM	Introduction to Financial Statements	Overview of types and purposes of financial statements, including SFP and SCI.	Lead facilitators: Jackielyn M. Cipriano Alisha Loraine Guanlao College Instructors BPSU Balanga Campus Asst. Facilitators: Myra V. Dilig Accountant Louie Art P. Reyes COA Auditor Lyda V. Bantugan Budget Officer BPSU Bagac Extension Rodelyn O. Bruzo T-III, Lamao NHS
9:00 - 10:30 AM	Complete Accounting Cycle Workshop using Gen Journal and Ledger	Practical session on journal entries and ledger postings for basic business transactions. Identifying and classifying assets, liabilities, and capital. Hands-on exercises on preparing SFP.	
10:30 - 10:45 AM	Break		
10:45 - 12:00 PM	Continuation	Understanding SCI for service and merchandising businesses. Comparison of single-step and multi-step approaches. Presentation of Output	Lead facilitators: Jackielyn M. Cipriano Alisha Loraine Guanlao College Instructors BPSU Balanga Campus



Republic of the Philippines
Department of Education
 REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

12:00 - 1:00 PM	Lunch		
1:00 - 1:15 PM	Energizer		Orion & Pilar Districts
1:15 - 2:00 PM	Continuation	Group exercises to prepare SCI for service and merchandising businesses using real-life scenarios.	Lead facilitators: Jackielyn M. Cipriano Alisha Loraine Guanlao College Instructors BPSU Balanga Campus Asst. Facilitators: Myra V. Dilig Accountant Louie Art P. Reyes COA Auditor Ma. Luisa C. Garcia Teacher III Hermosa NHS Mary Jane C. Jimenez- Teacher III-B Camacho NHS
2:00 - 3:00 PM	Continuation	SCE Continuation	
3:00 - 3:15 PM	Break		
3:15 - 4:30 PM	Interpretation of the Accounting Process and Financial Statements Workshop	Interpretation of Financial Statement and Presentation of Output	Lead facilitators: Jackielyn M. Cipriano Alisha Loraine Guanlao College Instructors BPSU Balanga Campus
4:30 - 5:00 PM	Review and Reflection	Recap of Day 1 topics. Participants reflect on learning and application of concepts in teaching.	



Republic of the Philippines
Department of Education
 REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

Day 2: Advanced Financial Statements and Practical Application			
8:00 - 8:30 AM	Recap of Day 1	Summary of key points from Day 1	Morong and Bagac District
8:30 - 10:00 AM	Cash Flow Statement (CFS)	Discussing forms of business organizations and preparing CFS for a single proprietorship.	Lead facilitators: Jackielyn M. Cipriano Alisha Loraine Guanlao College Instructors BPSU Balanga Campus
10:00 - 10:15 AM	Break		
10:15 - 11:30 AM	Continuation	Understanding components and preparation of the Cash Flow Statement. Cont. Discussing forms of business organizations and preparing SCFS for a single proprietorship.	Lead facilitators: Jackielyn M. Cipriano Alisha Loraine Guanlao College Instructors BPSU Balanga Campus Asst. Facilitators: Myra V. Dilig Accountant
11:30 AM - 12:00 PM	Hands-on Practice on CFS	Exercises on preparing CFS for different business scenarios. Presentation of Output	Louie Art P. Reyes COA Auditor Mary Jane C. Jimenez- Teacher III-B Camacho NHS
12:00 - 1:00 PM	Lunch		
1:00 - 2:00 PM	Bank Reconciliation	Introduction to Income Taxation for Sole Proprietorship	Lead facilitators: Jackielyn M. Cipriano Alisha Loraine Guanlao College Instructors BPSU Balanga Campus Asst. Facilitators:
2:00 - 3:00 PM		Theory of Teaching Technology and Methods	Myra V. Dilig Accountant



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

			Louie Art P. Reyes COA Auditor Ma. Cecilia F. Bugtong ABM Teacher Hermosa NHS
3:00 - 3:15 PM	Break		
3:15 - 4:30 PM	Review and Reflection	Applying Concepts in Classroom Setting	Lead facilitators: Jackielyn M. Cipriano Alisha Loraine Guanlao College Instructors BPSU Balanga Campus Rodelyn O. Bruzo T-III, Lamao NHS
4:30 - 5:00 PM	Closing Ceremony	Closing program, distribution of certificates	