



**A SEMI-DETAILED LESSON PLAN IN
FUNDAMENTALS OF ACCOUNTANCY, BUSINESS, AND MANAGEMENT 1**

CONTENT STANDARD	The learners demonstrate an understanding of the various forms of business organization, as follows: 1. sole / single proprietorship 2. partnership 3. corporation 4. cooperatives
PERFORMANCE STANDARD	The learners shall be able to: • differentiate the forms of business organization in terms of nature of ownership • make a list of existing business entities in their community and identify the form of business organization
LEARNING COMPETENCIES	The learners shall be able to: • differentiate the forms of business organization (ABM_FABM11- IIIb-11) • identify the advantages and disadvantages of each form (ABM_FABM11- IIIb-12)
LEARNING OBJECTIVES	At the end of the session, the students should be able to: 1. Identify the different forms of business organization 2. Differentiate the forms of business organization in terms of nature of ownership. 3. Specify the advantages of each forms of business organization.
SUBJECT MATTER	Content/Topic : Forms of Business Organizations References: • Ballada, W. (2018) Basic accounting • Cortes, A. , Skripak, S. , & Walz, A. (n. d) Forms of Business Ownership Retrieved from https://viva.pressbooks.pub/fundamentalsofbusiness/chapter/chapter-6-forms-of-business-ownership/ • Valencia, E. & Roxas, G. (2009). Basic Accounting, 3rd ed. Valencia Education Supply • Ballada, W. (2017). Fundamentals of Accountancy, Business and Management 1. Prof. WIN Ballada
MATERIALS	Laptop, LED TV, FABM 1 Textbook, Index Cards with names of students.
PROCEDURE	INIATORY ACTIVITIES (10 minutes) • Opening prayer to be led by a student. • Checking of attendance. • Short recap on the previous lesson • Presentation of the learning objectives to be read by the students orally. • Solicit ideas from students about their knowledge in relation to forms of business organization. Call at least three students to share their ideas. • Motivational Question: "do you want to be a businessman/woman?" Leave this question unanswered and let the students jot down notes and fill a shell in a sheet of paper at the end of the discussion.

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